

BILL ANALYSIS

S.B. 799
By: Rodríguez
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that state law authorizing certain counties to impose hotel occupancy taxes should be updated to ensure that certain counties, such as El Paso County, retain the authority to impose those taxes following the next decennial census. S.B. 799 seeks to update state law in such a manner.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 799 amends the Tax Code to change the city-related criteria that a county with a population of 90,000 or more and bordering the United Mexican States must meet to be authorized to impose a county hotel occupancy tax from the county not having three or more cities that each have a population of more than 17,500 to the county not having four or more cities that each have a population of more than 25,000 and to add as an additional criterion that such a county does not border the Gulf of Mexico.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.