

BILL ANALYSIS

Senate Research Center

H.B. 3043
By: Gallego (Madla)
Intergovernmental Relations
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Engrossed

DIGEST

Section 352.002, Tax Code, authorizes certain counties to impose a hotel occupancy tax. The commissioners court may impose the tax by the adoption of an order or resolution. This bill would allow certain counties (currently Brewster and Presidio counties) to impose a hotel occupancy tax.

PURPOSE

As proposed, H.B. 3043 allows certain counties (currently Brewster and Presidio counties) to impose a hotel occupancy tax.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Sections 352.002(a) and (d), Tax Code, to authorize the commissioners court of a county that borders the Republic of Mexico and in which there is located a national park of more than 400,000 acres, to take certain actions. Makes a conforming change.

SECTION 2. Amends Section 352.003, Tax Code, by adding Subsection (d), to prohibit the tax rate of a county in Section 352.002(a)(12) from exceeding three percent of the price paid for a room in a hotel.

SECTION 3. Amends Section 352.102, Tax Code, to require certain counties to use at least one-third of the revenue collected each fiscal year to be used for certain purposes.

SECTION 4. Emergency clause.
Effective date: upon passage.