

## **BILL ANALYSIS**

Senate Research Center  
78R11545 CBH-D

H.B. 2076  
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Intergovernmental Relations  
5/9/2003  
Engrossed

### **DIGEST AND PURPOSE**

Currently, Bandera County collects a county hotel occupancy tax which may be used for general promotion and tourist advertising as well as a solicitation program to attract conventions and visitors. H.B. 2076 expands the permissible uses of the Bandera County hotel tax and changes population thresholds that are applicable to this county hotel tax to be consistent with the current population of Bandera County.

### **RULEMAKING AUTHORITY**

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

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 352.002(a), Tax Code, to authorize the commissioners courts of certain counties to impose a tax on a person who uses a hotel room, including a county that has a population of 30,000, rather than 17,500, or less, and that meets other characteristics. Replaces references to the "Republic of Mexico" with the "United Mexican States" throughout the section.

SECTION 2. Amends Section 352.1032, Tax Code, to authorize the revenue from a tax imposed under this chapter by a county authorized to impose the tax by Section 352.002(a)(5) to be used for acquiring a site for and constructing, improving, enlarging, equipping, repairing, operating, and maintaining a visitor information center.

SECTION 3. Effective date: September 1, 2003.