

BILL ANALYSIS

Senate Research Center
78R9520 SMJ-F

H.B. 2322
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Intergovernmental Relations
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Engrossed

DIGEST AND PURPOSE

Currently, Texas law allows certain counties to impose a hotel occupancy tax. H.B. 2322 extends the hotel occupancy taxing ability to a county with a population of 22,500 or less that borders or contains a portion of Lake Livingston.

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 Sections 352.002(a) and (d), Tax Code, as follows:

(a) Deletes the specification of “the Republic of” when referring to Mexico. Includes a county that has a population of 22,500 or less and borders or contains a portion of Lake Livingston in the list of counties in which the commissioners court is authorized to impose a hotel occupancy tax. Makes conforming and nonsubstantive changes.

(d) Makes a conforming change.

SECTION 2. Effective date: upon passage or September 1, 2003.