

BILL ANALYSIS

Senate Research Center

C.S.S.B. 234
By: Fraser
Intergovernmental Relations
4/3/2003
Committee Report (Substituted)

DIGEST AND PURPOSE

Current law does not specifically allow certain counties bordering Lake Buchanan to impose a hotel occupancy tax. C.S.S.B. 234 extends the hotel occupancy taxing ability to a county with a population of 34,000 or more, if such a county borders Lake Buchanan.

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) Includes a county that has a population of 34,000 or more and borders Lake Buchanan in the list of counties with authority to impose a hotel occupancy tax. Makes conforming changes.

(d) Provides that the tax imposed by a county authorized by Subsections (a)(4), (6), (8), (10), (11), (12), or (17) does not apply to a hotel located in a municipality that imposes a tax under Chapter 351, applicable to a hotel.

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

SUMMARY OF COMMITTEE CHANGES

SECTION 1. Differs from original proposed Section 352.002 by adding Subsection (d) to the proposed text.