

## **BILL ANALYSIS**

Senate Research Center  
81R10442 DAK-F

S.B. 1833  
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Economic Development  
4/15/2009  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Currently, governmental bodies, including cities and counties, may agree to rebate, refund, or pay eligible taxable proceeds, including hotel occupancy taxes, ad valorem taxes, sales and use taxes, and mixed beverage taxes to the owner of a qualified hotel project at which the eligible proceeds were generated.

As proposed, S.B. 1833 expands the definition of a qualified hotel project to include a hotel proposed to be constructed by a county or a county-sponsored local government corporation that is within 1,000 feet of a convention center owned by a county with a population of 1.5 million or more, and authorizes a county to refund its local sales and use tax under certain circumstances.

### **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 2303.003(8), Government Code, to redefine "qualified hotel project."

SECTION 2. Amends Section 2303.505(a), Government Code, to authorize the governing body of a municipality or county, through a program to encourage the development of areas designated as enterprise zones, to refund its local sales and use taxes paid by a qualified business on all taxable items purchased for use at the qualified business site related to the project or activity.

SECTION 3. Makes application of Section 2303.505(a), Government Code, as amended by this Act, prospective.

SECTION 4. Effective date: September 1, 2009.