

## **BILL ANALYSIS**

Senate Research Center  
82R11992 CJC-D

H.B. 3076  
By: Gallego (Uresti)  
Intergovernmental Relations  
5/20/2011  
Engrossed

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

H.B. 3076 amends current law relating to the rate of the hotel occupancy tax in certain counties.

### **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 352.003, Tax Code, by adding Subsection (q), as follows:

(q) Prohibits the tax rate in a county authorized to impose the tax under Section 352.002(a)(13) (relating to a county that borders the United Mexican States and in which there is located a national recreation area), except as otherwise provided by this subsection, from exceeding seven percent of the price paid for a room in the hotel. Authorizes the county, if a municipality in the county imposes a tax under Chapter 351 (Municipal Hotel Occupancy Taxes), to impose the tax on a hotel to which the municipal tax applies at a rate that, when added to the municipal tax rate, does not exceed seven percent of the price paid for a room in the hotel.

SECTION 2. Effective date: upon passage or September 1, 2011.