

## **BILL ANALYSIS**

Senate Research Center  
83R12952 CJC-D

H.B. 3337  
By: King, Tracy O. (Uresti)  
Economic Development  
5/3/2013  
Engrossed

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

H.B. 3337 includes the County of Frio in Section 352.002 (Tax Authorized) of the Tax Code which will allow the county to tax a person for occupying a hotel room that costs more than two dollars a day. This hotel occupancy tax is not to exceed seven percent.

The revenue gain that would stem from Frio County's inclusion into this section of the Tax Code would allow Frio County to expand its economic system for improvement of current infrastructure and historical sites as well as the development of future projects.

H.B. 3337 amends current law relating to the authority of certain counties to impose a county hotel occupancy tax.

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

(t) Authorizes the commissioners court of a county through which the Frio River flows, that has a population of 17,000 or more, that does not share a border with a county that borders the United Mexican States, and the county seat of which holds an annual potato fest to impose a tax as provided by Subsection (a) (relating to authorizing the commissioners court of a county to impose a hotel occupancy under certain circumstances). Provides that the tax imposed under this subsection does not apply to a hotel located in a municipality that imposes a tax under Chapter 351 (Municipal Hotel Occupancy Taxes) applicable to the hotel.

SECTION 2. Effective date: upon passage or September 1, 2013.