

BILL ANALYSIS

Senate Research Center

H.B. 4037
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Natural Resources & Economic Development
5/20/2015
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 4037 amends current law relating to the rate of the hotel occupancy tax in certain counties and the use of revenue from the hotel occupancy tax by certain counties and authorizes an increase in the rate of a 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 352.003, Tax Code, by adding Subsection (t), to provide that the tax rate in a county that is authorized to impose the tax under Section 352.002(a)(6) (relating to a county that borders the Gulf of Mexico), that has a population of less than 25,000, and that is adjacent to a county with a population of more than 750,000 may not exceed nine percent of the price paid for a room in a hotel.

SECTION 2. Amends Sections 352.1033(a) and (c), Tax Code, as follows:

(a) Provides that the revenue from a tax imposed under this chapter by a county that borders the Gulf of Mexico authorized to impose the tax by Section 352.002(a)(6), subject to Subsection (c), may be used only to:

(1)-(4) Makes no change to these subdivisions;

(5) and (6) Makes nonsubstantive changes;

(7) acquire a site for and construct, improve, enlarge, equip, repair, operate, and maintain a visitor information center; and

(8) encourage, promote, and improve historical preservation and restoration efforts.

(c) Authorizes a county, in addition to the uses allowed by Subsection (a), to impose a tax under this chapter by Section 352.002(a)(6) that has a population of 50,000 or less and in which there is located at least one national wildlife refuge, rather than at least one state park and one national wildlife refuge, to use the revenue from the tax to:

(1)-(3) Makes no change to these subdivisions.

SECTION 3. Effective date: upon passage or September 1, 2015.