

BILL ANALYSIS

Senate Research Center
85R9249 TJB-D

S.B. 799
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Natural Resources & Economic Development
3/17/2017
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, El Paso County is authorized to collect a hotel occupancy tax. Specifically, Section 352.002(a)(2), Tax Code, authorizes a county, which is on the United States-Mexico border, has a population over 90,000, and three municipalities with a population less than 17,500 to collect the hotel occupancy tax. Population brackets for purposes of statutes are based off the most recent decennial census. In 2010, El Paso met these criteria given that it had less than three municipalities under 17,500. However, in 2020, El Paso will no longer meet these criteria due to growth in the eastern region of the county.

S.B. 799 amends Section 352.002(a)(2), Tax Code, to allow El Paso County to continue to be able to collect the hotel occupancy tax.

As proposed, S.B. 799 amends current law relating to the authority of certain counties to impose a 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(a), Tax Code, to provide that a hotel occupancy tax may be imposed in certain counties, including a county that has a population of 90,000 or more, borders the United Mexican States, and does not have four or more cities that each have a population of more than 25,000, rather than does not have three or more cities that each have a population of more than 17,500.

SECTION 2. Effective date: upon passage or September 1, 2017.