

BILL ANALYSIS

Senate Research Center
76R10887 DAK-D

C.S.S.B. 1666
By: Jackson
Intergovernmental Relations
4/14/1999
Committee Report (Substituted)

DIGEST

Currently, hotel occupancy taxes are not allowed to be used for refunding bonds. C.S.S.B. 1666 would establish provisions regarding beach renourishment bonds being secured in part by hotel occupancy taxes in certain municipalities.

PURPOSE

As proposed, C.S.S.B. 1666 establishes provisions regarding hotel occupancy taxes in certain municipalities.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 351.105, Tax Code, by adding Subsections (f) and (g), to authorize certain conditions for an eligible coastal municipality and a park board of trustees created by the municipality regarding contracts and taxation. Sets forth statutes that prevail over any conflicting provisions in the charter of an eligible coastal municipality.

SECTION 2. Emergency clause.
Effective date: 90 days upon adjournment.

SUMMARY OF COMMITTEE CHANGES

SECTION 1.

Amends Section 351.105, Tax Code, by adding Subsections (f) and (g), to authorize certain conditions for an eligible coastal municipality and a park board of trustees created by the municipality regarding contracts and taxation. Sets forth statutes that prevail over any conflicting provisions in the charter of an eligible coastal municipality.