

## **BILL ANALYSIS**

H.B. 2019  
By: Craddick  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Certain county commissioners courts, such as the commissioners court of Midland County, have been authorized to impose a hotel occupancy tax on the price paid for a hotel room or motel room in the county. In Midland County, the revenue generated by the tax is used to promote tourism in the area and to cover the operating cost of Midland County's multi-purpose facility known as the Horseshoe. Interested parties note that population growth has made the population bracket intended to enable Midland County to impose the hotel occupancy tax inapplicable to Midland County. H.B. 2019 seeks to update this population bracket.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 2019 amends the Tax Code to increase from 125,000 to 150,000 the population threshold of both the county and the municipality below which a commercial-service international airport within Class C airspace that is owned by a municipality of a certain population located in a county of a certain population is considered essential to the economy of a county for the purposes of the authorization for such a county to impose a county hotel occupancy tax.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2015.