

## **BILL ANALYSIS**

H.B. 2199  
By: King, Tracy O.  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

It has been noted that certain municipalities in Texas currently have the authority to use certain municipal hotel occupancy tax revenue for constructing, enlarging, equipping, improving, maintaining, repairing, and operating a recreational facility or an arena used for rodeos, livestock shows, and agricultural expositions, allowing these municipalities the opportunity to improve facilities year-round and not just when in use for tourism purposes. There have been calls for additional municipalities, such as Carrizo Springs, to have this authority. H.B. 2199 seeks to extend this authority to additional municipalities.

### **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. 2199 amends the Tax Code to authorize a municipality that is the county seat of a county with a population of at least 8,500 and that county contains part of the Chaparral Wildlife Management Area to use revenue derived from the municipal hotel occupancy tax for constructing, enlarging, equipping, improving, maintaining, repairing, and operating a recreational facility or an arena used for rodeos, livestock shows, and agricultural expositions to substantially enhance hotel activity and encourage tourism.

### **EFFECTIVE DATE**

September 1, 2019.