

## **BILL ANALYSIS**

S.B. 1319  
By: Birdwell  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

It has been noted that municipalities levying a hotel occupancy tax are required to annually report certain information about the collection and use of that tax to the comptroller of public accounts. However, there are concerns that no such requirement exists for counties, which have led to calls to increase transparency around the hotel occupancy tax by requiring counties imposing the tax to report similar information. S.B. 1319 seeks to address this issue by requiring counties that impose certain hotel occupancy taxes to submit an annual report to the comptroller.

### **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 rulemaking authority is expressly granted to the comptroller of public accounts in SECTION 1 of this bill.

### **ANALYSIS**

S.B. 1319 amends the Tax Code to require a county that imposes a county hotel occupancy tax to report to the comptroller of public accounts not later than February 20 of each year:

- the rate of the tax imposed by the county;
- the rate of the hotel occupancy tax imposed by the county for purposes of funding sports and community venues, if applicable; and
- the amount of revenue collected during the county's preceding fiscal year from those taxes.

The bill requires the county to make the report by submitting the report to the comptroller on a form prescribed by the comptroller or providing the comptroller a direct link to, or a clear statement describing the location of, the information required to be reported that is posted on the county's website. The bill requires the comptroller, not later than January 1, 2020, to prescribe the form a county must use for the report and authorizes the comptroller to adopt rules to administer the bill's provisions. The bill requires a county to submit the initial report or otherwise provide the initial information not later than February 20, 2020.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2019.