

## **BILL ANALYSIS**

Senate Research Center

H.B. 2064  
By: King (Madla)  
Intergovernmental Relations  
5-12-97  
Engrossed

### **DIGEST**

Currently, Section 352.002, Tax Code, authorizes certain counties to impose a hotel occupancy tax. The commissioners court may impose the tax by adoption of an order or resolution. This bill allows certain counties to impose a hotel occupancy tax.

### **PURPOSE**

As proposed, H.B. 2064 allows certain counties to impose a hotel occupancy tax.

### **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 Sections 352.002(a) and (d), Tax Code, to authorize the commissioners courts of specified counties to impose a county hotel occupancy tax, including a county that has a population of 25,000 or less, that has no more than four municipalities, and that is located wholly in the Edwards Aquifer Authority established by Chapter 626, Acts of the 73rd Legislature, Regular Session, 1993, and a county that has a population of 25,000 or less, whose territory is less than 750 square miles, and that has two incorporated municipalities, each with a population of 800 or less, located on the Frio River. Makes conforming changes.

SECTION 2. Emergency clause.  
Effective date: upon passage.