

## **BILL ANALYSIS**

Senate Research Center  
76R4461 DAK-D

H.B. 3794  
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Engrossed

### **DIGEST**

Currently, Texas law authorizes certain counties to impose a hotel occupancy tax within their respective incorporated municipalities. H.B. 3794 would authorize a county that borders the Gulf of Mexico and has a population of less than 40,000 and adjoins the most populous county in this state to impose a hotel occupancy tax of up to three percent of the price paid for a room.

### **PURPOSE**

As proposed, H.B. 3794 authorizes a county that borders the Gulf of Mexico and has a population of less than 40,000 and adjoins the most populous county in this state to impose a hotel occupancy tax of up to three percent of the price paid for a room.

### **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 352.002(d), Tax Code, to provide that this subsection does not apply to a county authorized by Subsection (a)(6) to impose the tax that has a population of less than 40,000 and adjoins the most populous county in this state.

SECTION 2. Amends Section 352.003, Tax Code, by adding Subsection (e), to prohibit the tax rate in a county authorized to impose the tax under Section 352.002(a)(6) and that has a population of less than 40,000 and adjoins the most populous county in this state from exceeding three percent of the price paid for a room in a hotel.

SECTION 3. Emergency clause.  
Effective date: upon passage.