

## **BILL ANALYSIS**

Senate Research Center

H.B. 214  
By: Casteel (Fraser)  
Intergovernmental Relations  
5/3/2005  
Engrossed

### **AUTHOR'S/SPONSOR'S STATEMENT OF INTENT**

Currently, Section 352.002, Tax Code, allows certain counties to impose a hotel occupancy tax. H.B. 214 extends the hotel occupancy taxing ability to a county with a population of less than 22,000 and in which the birthplace of a president of the United States is located and to 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 1,200 or less, in which one is located on the Frio River and the other on the Nueces River.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Reenacts and amends Section 352.002(a), Tax Code, as amended by Chapters 64, 637, 741, 1097, and 1108, Acts of the 78th Legislature, Regular Session, 2003, to authorize the commissioners courts, by the adoption of an order or resolution to impose a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2 or more each day, and is ordinarily used for sleeping in a county that has 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 1,200 or less, in which one is located on the Frio River and the other on the Nueces River and a county that has a population of less 22,000 and in which the birthplace of a president of the United States is located. Creates subdivisions (18)-(20) from existing text.

SECTION 2. Reenacts and amends Section 352.002(d), Tax Code, as amended by Chapters 64, 1097, and 1108, Acts of the 78th Legislature, Regular Session, 2003, to provide that the tax imposed by a county authorized by Subsection (a)(19), (20), or (21) to impose the tax does not apply to a hotel located in a municipality that imposes a tax under Chapter 351 (Municipal Hotel Occupancy Taxes) applicable to the hotel.

SECTION 3. Effective date: upon passage or September 1, 2005.