### **BILL ANALYSIS**

H.B. 3615 By: Isaac Ways & Means Committee Report (Unamended)

#### **BACKGROUND AND PURPOSE**

Interested parties note concerns regarding the allowable uses of municipal hotel occupancy tax revenues collected by certain municipalities such as the City of San Marcos. The parties contend that legislation is needed to allow the use of hotel occupancy tax revenue to cover the expenses of public safety services associated with football games and other athletic events at Texas State University-San Marcos. H.B. 3615 seeks to address this issue.

# **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. 3615 reenacts and amends a Tax Code provision to include a municipality with a population of at least 40,000 and through which the San Marcos River flows among the municipalities authorized to use revenue from the municipal hotel occupancy tax to promote tourism by the enhancement and upgrading of existing sports facilities or fields, provided certain other conditions are met.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2015.

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