



Patrick B. Haggerty  
District 78

Committees:  
Corrections - Chair  
Licensing & Administrative Procedures

RECEIVED

MAY 05 1999

Opinion Committee

RECEIVED

MAY 05 1999

550

May 3, 1999

RQ-0064-JC ATTORNEY GENERAL'S OFFICE  
Liz Robinson

The Honorable John Cornyn  
Attorney General  
Attn: Opinions Committee, 024  
P.O. Box 12548  
Austin, TX 78711-2548

FILE # ML-40820-99  
I.D. # 40820

Dear Mr. Attorney General:

I would like to take this opportunity to request a review and then opinion relating to the hotel occupancy tax. The following is a list of specific questions that I am requesting an opinion on. Attached is a copy of correspondence I received which provides background information on this matter.

1. A definition of the phrase "consistent with the other limitations of this section" found in the 2nd sentence of Subsection (b):

"A municipality excepted from the application of Subsection (a) by this subsection shall allocate hotel occupancy tax revenue by ordinance, consistent with the other limitations of this sections."

What are those "other limitation" found in Section 351.103? Are those "other limitations" described in Subsection (a), (c), and (e)?

2. A Definition of the phrase "only if the municipality complies with the applicable provisions of this section," as found in Subsection (e).

"A municipality may use hotel occupancy tax revenue collected by the municipality for a purpose provided by Section 351.101 (a) (1) only if the municipality complies with the applicable provisions of the section."

What are the "applicable provisions" of Section 351.103? Is it correct that when the City applied the exemption in Subsection (b), it then must abide by all of Subsection (b) and apply the occupancy tax consistent with the other limitations of Section 351.103 found in Subsections (a), (c) and (e)?



Patrick B. Haggerty  
District 78

Committees:  
Corrections - Chair  
Licensing & Administrative Procedures

Thank you in advance for your attention to this matter. Please do not hesitate to contact Tyneil Rasberry in my Capitol Office if you require any additional information or assistance with this request.

Sincerely,

A handwritten signature in black ink, appearing to read "Pat Haggerty", with a long horizontal flourish extending to the right.

Patrick B. Haggerty

