Texas House of Represe 'atives



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Opinion Committee

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May 3, 1999

AITORNEY

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

FILE # 111-40820-99 I.D.#____408

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, <u>consistent with the other limitations of</u> this sections."

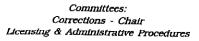
What are those "other limitation" found in Section 351.103? Are those "other limitations" described in Subsection (a), (c), and (e)?

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) <u>only if the municipality complies with the</u> 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)?

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Patrick B. Haggerty District 78

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,

Patrick B. Haggerty