

By: Stucky

H.B. No. 1034

A BILL TO BE ENTITLED

1 AN ACT

2 relating to authorizing certain counties to impose a hotel
3 occupancy tax and the use of revenue from that tax.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 352.002, Tax Code, is amended by adding
6 Subsection (w) to read as follows:

7 (w) The commissioners court of a county with a population of
8 more than 65,000 that contains a portion of a national grassland may
9 impose a tax as provided by Subsection (a).

10 SECTION 2. Section 352.003, Tax Code, is amended by adding
11 Subsection (bb) to read as follows:

12 (bb) The tax rate in a county authorized to impose the tax
13 under Section 352.002(w) may not exceed two percent of the price
14 paid for a room in a hotel.

15 SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended
16 by adding Section 352.115 to read as follows:

17 Sec. 352.115. USE OF REVENUE: CERTAIN COUNTIES CONTAINING
18 NATIONAL GRASSLAND. In addition to the purposes authorized by this
19 chapter, the revenue from a tax imposed under this chapter by a
20 county authorized to impose the tax under Section 352.002(w) may be
21 used for:

22 (1) the purposes described by Section 352.101(a); and

23 (2) historical preservation and restoration.

24 SECTION 4. This Act takes effect September 1, 2023.