

By: Smithee

H.B. No. 2711

Substitute the following for H.B. No. 2711:

By: Hefner

C.S.H.B. No. 2711

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the authority of certain counties to impose a hotel  
3 occupancy tax and the applicability and rates of that tax in certain  
4 counties.

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

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

8 (v) The commissioners court of a county with a population of  
9 less than 3,000, that does not border another state, and that is  
10 adjacent to a county that contains a portion of Lake Meredith and  
11 has a population of more than 110,000 may impose a tax as provided  
12 by Subsection (a).

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

15 (bb) The tax rate in a county authorized to impose the tax  
16 under Section 352.002(v) may not exceed seven percent of the price  
17 paid for a room in a hotel, except that the tax rate may not exceed  
18 two percent of the price paid for a room in a hotel if the hotel is  
19 located in:

20 (1) a municipality that imposes a tax under Chapter  
21 351 applicable to the hotel; or

22 (2) the extraterritorial jurisdiction of a  
23 municipality that imposes a tax under Section 351.0025 applicable  
24 to the hotel.

1           SECTION 3. This Act takes effect immediately if it receives  
2 a vote of two-thirds of all the members elected to each house, as  
3 provided by Section 39, Article III, Texas Constitution. If this  
4 Act does not receive the vote necessary for immediate effect, this  
5 Act takes effect September 1, 2023.