

AN ACT

1  
2 relating to authorizing certain counties to impose a hotel  
3 occupancy tax and the applicability 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 (ee) to read as follows:

8 (ee) The commissioner's court of a county that has a  
9 population of 80,000 or more and that contains a portion of the  
10 Angelina National Forest may impose a tax as provided by Subsection  
11 (a). A tax imposed under this subsection does not apply to a hotel  
12 located in a municipality that imposes a tax under Chapter 351  
13 applicable to the hotel.

14 SECTION 2. This Act takes effect September 1, 2023.

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President of the Senate

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Speaker of the House

I certify that H.B. No. 5178 was passed by the House on May 2, 2023, by the following vote: Yeas 105, Nays 40, 2 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 5178 was passed by the Senate on May 24, 2023, by the following vote: Yeas 21, Nays 9.

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Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

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Governor