

By: Ashby

H.B. No. 5178

A BILL TO BE ENTITLED

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.