

By: Parker

S.B. No. 1538

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

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

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

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

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

- (1) the purposes described by Section 352.101(a); and
- (2) historical preservation and restoration.

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