

By: Sparks

S.B. No. 1809

A BILL TO BE ENTITLED

AN ACT

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

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

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

(v) The commissioners court of a county with a population of less than 3,000, that does not border another state, and that is adjacent to a county that contains a portion of Lake Meredith and has a population of more than 110,000 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(v) may not exceed seven percent of the price paid for a room in a hotel, except that the tax rate may not exceed two percent of the price paid for a room in a hotel if the hotel is located in:

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

(2) the extraterritorial jurisdiction of a municipality that imposes a tax under Section 351.0025 applicable 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.