

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.

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