

1-1 By: Sparks S.B. No. 1809
 1-2 (In the Senate - Filed March 7, 2023; March 20, 2023, read
 1-3 first time and referred to Committee on Natural Resources &
 1-4 Economic Development; April 17, 2023, reported adversely, with
 1-5 favorable Committee Substitute by the following vote: Yeas 7,
 1-6 Nays 0; April 17, 2023, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13			X	
1-14			X	
1-15	X			
1-16	X			
1-17	X			

1-18 COMMITTEE SUBSTITUTE FOR S.B. No. 1809 By: Sparks

1-19 A BILL TO BE ENTITLED
 1-20 AN ACT

1-21 relating to the authority of certain counties to impose a hotel
 1-22 occupancy tax and the applicability and rates of that tax in certain
 1-23 counties.

1-24 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-25 SECTION 1. Section 352.002, Tax Code, is amended by adding
 1-26 Subsection (v) to read as follows:

1-27 (v) The commissioners court of a county with a population of
 1-28 less than 3,000, that does not border another state, and that is
 1-29 adjacent to a county that contains a portion of Lake Meredith and
 1-30 has a population of more than 110,000 may impose a tax as provided
 1-31 by Subsection (a).

1-32 SECTION 2. Section 352.003, Tax Code, is amended by adding
 1-33 Subsection (bb) to read as follows:

1-34 (bb) The tax rate in a county authorized to impose the tax
 1-35 under Section 352.002(v) may not exceed seven percent of the price
 1-36 paid for a room in a hotel, except that the tax rate may not exceed
 1-37 two percent of the price paid for a room in a hotel if the hotel is
 1-38 located in:

1-39 (1) a municipality that imposes a tax under Chapter
 1-40 351 applicable to the hotel; or

1-41 (2) the extraterritorial jurisdiction of a
 1-42 municipality that imposes a tax under Section 351.0025 applicable
 1-43 to the hotel.

1-44 SECTION 3. This Act takes effect immediately if it receives
 1-45 a vote of two-thirds of all the members elected to each house, as
 1-46 provided by Section 39, Article III, Texas Constitution. If this
 1-47 Act does not receive the vote necessary for immediate effect, this
 1-48 Act takes effect September 1, 2023.

1-49 * * * * *