

1-1 By: Perry S.B. No. 1086
1-2 (In the Senate - Filed February 4, 2025; February 24, 2025,
1-3 read first time and referred to Committee on Economic Development;
1-4 May 5, 2025, reported favorably by the following vote: Yeas 4,
1-5 Nays 0; May 5, 2025, sent to printer.)

1-6 COMMITTEE VOTE

1-7	Yea	Nay	Absent	PNV
1-8	King	X		
1-9	Sparks	X		
1-10	Alvarado	X		
1-11	Johnson		X	
1-12	Schwertner	X		

1-13 A BILL TO BE ENTITLED
1-14 AN ACT

1-15 relating to the authority of certain counties to impose a hotel
1-16 occupancy tax.

1-17 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-18 SECTION 1. Section 352.002, Tax Code, is amended by adding
1-19 Subsection (ii) to read as follows:

1-20 (ii) The commissioners court of a county that borders
1-21 Oklahoma and is bisected by United States Highway 62 may impose a
1-22 tax as provided by Subsection (a). A tax imposed under this
1-23 subsection does not apply to a hotel located in a municipality that
1-24 imposes a tax under Chapter 351 applicable to the hotel.

1-25 SECTION 2. This Act takes effect immediately if it receives
1-26 a vote of two-thirds of all the members elected to each house, as
1-27 provided by Section 39, Article III, Texas Constitution. If this
1-28 Act does not receive the vote necessary for immediate effect, this
1-29 Act takes effect September 1, 2025.

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