

1-1 By: Casteel (Senate Sponsor - Madla) H.B. No. 2076
1-2 (In the Senate - Received from the House May 7, 2003;
1-3 May 9, 2003, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 16, 2003, reported favorably by
1-5 the following vote: Yeas 4, Nays 0; May 16, 2003, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the hotel occupancy tax imposed by certain counties.

1-9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-10 SECTION 1. Section 352.002(a), Tax Code, is amended to read
1-11 as follows:

1-12 (a) The commissioners courts of the following counties by
1-13 the adoption of an order or resolution may impose a tax on a person
1-14 who, under a lease, concession, permit, right of access, license,
1-15 contract, or agreement, pays for the use or possession or for the
1-16 right to the use or possession of a room that is in a hotel, costs \$2
1-17 or more each day, and is ordinarily used for sleeping:

1-18 (1) a county that has a population of more than 3.3
1-19 million;

1-20 (2) a county that has a population of 90,000 or more,
1-21 borders the United Mexican States [~~Republic of Mexico~~], and does
1-22 not have three or more cities that each have a population of more
1-23 than 17,500;

1-24 (3) a county in which there is no municipality;

1-25 (4) a county in which there is located an Indian
1-26 reservation under the jurisdiction of the United States government;

1-27 (5) a county that has a population of 30,000 [~~17,500~~]
1-28 or less, that has no more than one municipality with a population of
1-29 less than 2,500, and that borders two counties located wholly in the
1-30 Edwards Aquifer Authority established by Chapter 626, Acts of the
1-31 73rd Legislature, Regular Session, 1993;

1-32 (6) a county that borders the Gulf of Mexico;

1-33 (7) a county that has a population of less than 5,000,
1-34 that borders the United Mexican States [~~Republic of Mexico~~], and in
1-35 which there is located a major observatory;

1-36 (8) a county that has a population of 12,000 or less
1-37 and borders the Toledo Bend Reservoir;

1-38 (9) a county that has a population of less than 12,000
1-39 and an area of less than 275 square miles;

1-40 (10) a county that has a population of 30,000 or less
1-41 and borders Possum Kingdom Lake;

1-42 (11) a county that borders the United Mexican States
1-43 [~~Republic of Mexico~~] and has a population of more than 300,000 and
1-44 less than 600,000;

1-45 (12) a county that has a population of 35,000 or more
1-46 and borders or contains a portion of Lake Fork Reservoir;

1-47 (13) a county that borders the United Mexican States
1-48 [~~Republic of Mexico~~] and in which there is located a national
1-49 recreation area;

1-50 (14) a county that borders the United Mexican States
1-51 [~~Republic of Mexico~~] and in which there is located a national park
1-52 of more than 400,000 acres;

1-53 (15) a county that has a population of 28,000 or less,
1-54 that has no more than four municipalities, and that is located
1-55 wholly in the Edwards Aquifer Authority established by Chapter 626,
1-56 Acts of the 73rd Legislature, Regular Session, 1993; and

1-57 (16) a county that has a population of 25,000 or less,
1-58 whose territory is less than 750 square miles, and that has two
1-59 incorporated municipalities, each with a population of 800 or less,
1-60 located on the Frio River.

1-61 SECTION 2. Section 352.1032, Tax Code, is amended to read as
1-62 follows:

1-63 Sec. 352.1032. USE OF REVENUE: COUNTIES BORDERING EDWARDS
1-64 AQUIFER AUTHORITY. The revenue from a tax imposed under this

