

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. Sections 352.002(a) and (d), Tax Code, are amended to read as follows:

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

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

(2) a county that has a population of 90,000 or more, borders ~~[the Republic of]~~ Mexico, and does not have three or more cities that each have a population of more than 17,500;

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

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

(5) a county that has a population of 17,500 or less, that has no more than one municipality with a population of less than 2,500, and that borders two counties located wholly in the Edwards Aquifer Authority established by Chapter 626, Acts of the

1 73rd Legislature, Regular Session, 1993;

2 (6) a county that borders the Gulf of Mexico;

3 (7) a county that has a population of less than 5,000,  
4 that borders [~~the Republic of~~] Mexico, and in which there is located  
5 a major observatory;

6 (8) a county that has a population of 12,000 or less  
7 and borders the Toledo Bend Reservoir;

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

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

12 (11) a county that borders [~~the Republic of~~] Mexico  
13 and has a population of more than 300,000 and less than 600,000;

14 (12) a county that has a population of 35,000 or more  
15 and borders or contains a portion of Lake Fork Reservoir;

16 (13) a county that borders [~~the Republic of~~] Mexico  
17 and in which there is located a national recreation area;

18 (14) a county that borders [~~the Republic of~~] Mexico  
19 and in which there is located a national park of more than 400,000  
20 acres;

21 (15) a county that has a population of 28,000 or less,  
22 that has no more than four municipalities, and that is located  
23 wholly in the Edwards Aquifer Authority established by Chapter 626,  
24 Acts of the 73rd Legislature, Regular Session, 1993; [~~and~~]

25 (16) a county that has a population of 25,000 or less,  
26 whose territory is less than 750 square miles, and that has two  
27 incorporated municipalities, each with a population of 800 or less,

1 located on the Frio River; and

2 (17) a county with a population of 21,000 or less that  
3 borders the Neches River and in which there is located a national  
4 preserve.

5 (d) The tax imposed by a county authorized by Subsection  
6 (a)(4), (6), (8), (10), (11), [~~or~~] (12), or (17) to impose the tax  
7 does not apply to a hotel located in a municipality that imposes a  
8 tax under Chapter 351 applicable to the hotel. This subsection does  
9 not apply to a county authorized by Subsection (a)(6) to impose the  
10 tax that:

11 (1) has a population of less than 40,000 and adjoins  
12 the most populous county in this state; or

13 (2) has a population of more than 200,000 and borders  
14 the Neches River.

15 SECTION 2. This Act takes effect immediately if it receives  
16 a vote of two-thirds of all the members elected to each house, as  
17 provided by Section 39, Article III, Texas Constitution. If this  
18 Act does not receive the vote necessary for immediate effect, this  
19 Act takes effect September 1, 2003.

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President of the Senate

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Speaker of the House

I certify that H.B. No. 2162 was passed by the House on April 25, 2003, by the following vote: Yeas 146, Nays 0, 2 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 2162 was passed by the Senate on May 28, 2003, by the following vote: Yeas 31, Nays 0.

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Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

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Governor