

1-1 By: McReynolds (Senate Sponsor - Staples) H.B. No. 2162
1-2 (In the Senate - Received from the House April 28, 2003;
1-3 May 1, 2003, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 20, 2003, reported favorably by
1-5 the following vote: Yeas 3, Nays 0; May 20, 2003, sent to printer.)

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

1-8 relating to the authority of certain counties to impose a hotel
1-9 occupancy tax.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Sections 352.002(a) and (d), Tax Code, are
1-12 amended to read as follows:

1-13 (a) The commissioners courts of the following counties by
1-14 the adoption of an order or resolution may impose a tax on a person
1-15 who, under a lease, concession, permit, right of access, license,
1-16 contract, or agreement, pays for the use or possession or for the
1-17 right to the use or possession of a room that is in a hotel, costs \$2
1-18 or more each day, and is ordinarily used for sleeping:

1-19 (1) a county that has a population of more than 3.3
1-20 million;

1-21 (2) a county that has a population of 90,000 or more,
1-22 borders ~~[the Republic of]~~ Mexico, and does not have three or more
1-23 cities that each have a population of more 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 17,500 or less,
1-28 that has no more than one municipality with a population of less
1-29 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 Republic of]~~ Mexico, and in which there is located
1-35 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 Republic of]~~ Mexico
1-43 and has a population of more than 300,000 and less than 600,000;

1-44 (12) a county that has a population of 35,000 or more
1-45 and borders or contains a portion of Lake Fork Reservoir;

1-46 (13) a county that borders ~~[the Republic of]~~ Mexico
1-47 and in which there is located a national recreation area;

1-48 (14) a county that borders ~~[the Republic of]~~ Mexico
1-49 and in which there is located a national park of more than 400,000
1-50 acres;

1-51 (15) a county that has a population of 28,000 or less,
1-52 that has no more than four municipalities, and that is located
1-53 wholly in the Edwards Aquifer Authority established by Chapter 626,
1-54 Acts of the 73rd Legislature, Regular Session, 1993; ~~and~~

1-55 (16) a county that has a population of 25,000 or less,
1-56 whose territory is less than 750 square miles, and that has two
1-57 incorporated municipalities, each with a population of 800 or less,
1-58 located on the Frio River; and

1-59 (17) a county with a population of 21,000 or less that
1-60 borders the Neches River and in which there is located a national
1-61 preserve.

1-62 (d) The tax imposed by a county authorized by Subsection
1-63 (a)(4), (6), (8), (10), (11), ~~or~~ (12), or (17) to impose the tax
1-64 does not apply to a hotel located in a municipality that imposes a

2-1 tax under Chapter 351 applicable to the hotel. This subsection does
2-2 not apply to a county authorized by Subsection (a)(6) to impose the
2-3 tax that:

2-4 (1) has a population of less than 40,000 and adjoins
2-5 the most populous county in this state; or

2-6 (2) has a population of more than 200,000 and borders
2-7 the Neches River.

2-8 SECTION 2. This Act takes effect immediately if it receives
2-9 a vote of two-thirds of all the members elected to each house, as
2-10 provided by Section 39, Article III, Texas Constitution. If this
2-11 Act does not receive the vote necessary for immediate effect, this
2-12 Act takes effect September 1, 2003.

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