

1-1 By: Fraser S.B. No. 234
1-2 (In the Senate - Filed January 21, 2003; February 5, 2003,
1-3 read first time and referred to Committee on Intergovernmental
1-4 Relations; April 7, 2003, reported adversely, with favorable
1-5 Committee Substitute by the following vote: Yeas 4, Nays 0;
1-6 April 7, 2003, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 234 By: Gallegos

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to the authority of certain counties bordering Lake
1-11 Buchanan to impose a hotel occupancy tax.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Subsections (a) and (d), Section 352.002, Tax
1-14 Code, are amended to read as follows:

1-15 (a) The commissioners courts of the following counties by
1-16 the adoption of an order or resolution may impose a tax on a person
1-17 who, under a lease, concession, permit, right of access, license,
1-18 contract, or agreement, pays for the use or possession or for the
1-19 right to the use or possession of a room that is in a hotel, costs \$2
1-20 or more each day, and is ordinarily used for sleeping:

1-21 (1) a county that has a population of more than 3.3
1-22 million;

1-23 (2) a county that has a population of 90,000 or more,
1-24 borders the Republic of Mexico, and does not have three or more
1-25 cities that each have a population of more than 17,500;

1-26 (3) a county in which there is no municipality;

1-27 (4) a county in which there is located an Indian
1-28 reservation under the jurisdiction of the United States government;

1-29 (5) a county that has a population of 17,500 or less,
1-30 that has no more than one municipality with a population of less
1-31 than 2,500, and that borders two counties located wholly in the
1-32 Edwards Aquifer Authority established by Chapter 626, Acts of the
1-33 73rd Legislature, Regular Session, 1993;

1-34 (6) a county that borders the Gulf of Mexico;

1-35 (7) a county that has a population of less than 5,000,
1-36 that borders the Republic of Mexico, and in which there is located a
1-37 major observatory;

1-38 (8) a county that has a population of 12,000 or less
1-39 and borders the Toledo Bend Reservoir;

1-40 (9) a county that has a population of less than 12,000
1-41 and an area of less than 275 square miles;

1-42 (10) a county that has a population of 30,000 or less
1-43 and borders Possum Kingdom Lake;

1-44 (11) a county that borders the Republic of Mexico and
1-45 has a population of more than 300,000 and less than 600,000;

1-46 (12) a county that has a population of 35,000 or more
1-47 and borders or contains a portion of Lake Fork Reservoir;

1-48 (13) a county that borders the Republic of Mexico and
1-49 in which there is located a national recreation area;

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

1-61 (17) a county that has a population of 34,000 or more
1-62 and borders Lake Buchanan.

1-63 (d) The tax imposed by a county authorized by Subsection

2-1 (a)(4), (6), (8), (10), (11), [~~or~~] (12), or (17) to impose the tax
2-2 does not apply to a hotel located in a municipality that imposes a
2-3 tax under Chapter 351 applicable to the hotel. This subsection does
2-4 not apply to a county authorized by Subsection (a)(6) to impose the
2-5 tax that:

2-6 (1) has a population of less than 40,000 and adjoins
2-7 the most populous county in this state; or

2-8 (2) has a population of more than 200,000 and borders
2-9 the Neches River.

2-10 SECTION 2. This Act takes effect immediately if it receives
2-11 a vote of two-thirds of all the members elected to each house, as
2-12 provided by Section 39, Article III, Texas Constitution. If this
2-13 Act does not receive the vote necessary for immediate effect, this
2-14 Act takes effect September 1, 2003.

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