

By: West

H.B. No. 92

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of certain counties to impose a hotel
3 occupancy tax.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 352.002, Tax Code, is amended by adding
6 Subsections (a-1) and (a-2) to read as follows:

7 (a-1) In addition to the counties described by Subsection
8 (a), the commissioners court of a county the entire border of which
9 is located within 250 miles of New Mexico, that has a population of
10 more than 100,000, that includes one municipality with a population
11 of more than 90,000 but less than 120,000, and that includes within
12 its borders an international airport may by the adoption of an order
13 or resolution impose a tax on a person who, under a lease,
14 concession, permit, right of access, license, contract, or
15 agreement, pays for the use or possession or for the right to the
16 use or possession of a room that is in a hotel, costs \$2 or more each
17 day, and is ordinarily used for sleeping.

18 (a-2) This subsection and Subsection (a-1) expire September
19 1, 2007. A county described by Subsection (a-1) may not impose the
20 tax authorized by that subsection on or after September 1, 2007.

21 SECTION 2. Section 352.003, Tax Code, is amended by adding
22 Subsections (h) and (h-1) to read as follows:

23 (h) The tax rate in a county authorized to impose the tax
24 under Section 352.002(a-1) may not exceed two percent of the price

1 paid for a room in a hotel in the county.

2 (h-1) This subsection and Subsection (h) expire September 1,
3 2007.

4 SECTION 3. This Act takes effect immediately if it receives
5 a vote of two-thirds of all the members elected to each house, as
6 provided by Section 39, Article III, Texas Constitution. If this
7 Act does not receive the vote necessary for immediate effect, this
8 Act takes effect on the 91st day after the last day of the
9 legislative session.