

By: Wentworth

S.B. No. 300

A BILL TO BE ENTITLED

1 AN ACT

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(a), Tax Code, as amended by  
6 Chapters 64, 637, 741, 1097, and 1108, Acts of the 78th Legislature,  
7 Regular Session, 2003, is reenacted and amended to read as follows:

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

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

16 (2) a county that has a population of 90,000 or more,  
17 borders the United Mexican States, and does not have three or more  
18 cities that each have a population of more than 17,500;

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

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

22 (5) a county that has a population of 30,000 or less,  
23 that has no more than one municipality with a population of less  
24 than 2,500, and that borders two counties located wholly in the

1 Edwards Aquifer Authority established by Chapter 626, Acts of the  
2 73rd Legislature, Regular Session, 1993;

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

4 (7) a county that has a population of less than 5,000,  
5 that borders the United Mexican States, and in which there is  
6 located a major observatory;

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

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

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

13 (11) a county that borders the United Mexican States  
14 and has a population of more than 300,000 and less than 600,000;

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

17 (13) a county that borders the United Mexican States  
18 and in which there is located a national recreation area;

19 (14) a county that borders the United Mexican States  
20 and in which there is located a national park of more than 400,000  
21 acres;

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

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

1 incorporated municipalities, each with a population of 800 or less,  
2 located on the Frio River; ~~and~~

3 (17) a county that has a population of 34,000 or more  
4 and borders Lake Buchanan; ~~and~~

5 (18) ~~(17)~~ a county that has a population of more  
6 than 45,000 and less than 75,000, that borders the United Mexican  
7 States, and that borders or contains a portion of Falcon Lake; ~~and~~

8 (19) ~~(17)~~ a county with a population of 21,000 or  
9 less that borders the Neches River and in which there is located a  
10 national preserve; ~~and~~

11 (20) ~~(17)~~ a county that has a population of 22,500  
12 or less and that borders or contains a portion of Lake Livingston;  
13 and

14 (21) a county in which two commercially operated  
15 caverns are located and that is traversed by the Guadalupe River.

16 SECTION 2. This Act takes effect immediately if it receives  
17 a vote of two-thirds of all the members elected to each house, as  
18 provided by Section 39, Article III, Texas Constitution. If this  
19 Act does not receive the vote necessary for immediate effect, this  
20 Act takes effect September 1, 2005.