

Amend **HB 1669** by adding the following appropriately numbered SECTIONS and renumbering subsequent SECTIONS accordingly:

SECTION _____. Subchapter A, Chapter 352, Tax Code, is amended by adding Section 352.0022 to read as follows:

Sec. 352.0022. TAX AUTHORIZED; RATIFICATION ELECTION. (a) Subject to Subsection (e), the commissioners court of a county that has a population of more than 15,000 and less than 20,000 and is located on the Trinity and Navasota Rivers, 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.

(b) The order or resolution imposing the tax must state the rate of the tax to be imposed. The tax rate may not exceed the rate authorized by Section 352.003(h).

(c) The price of a room in a hotel does not include the cost of food served by the hotel and the cost of personal services performed by the hotel for the person except for those services related to cleaning and readying the room for use or possession.

(d) The tax does not apply to a person who is a permanent resident under Section 156.101.

(e) If the commissioners court of a county authorized by Subsection (a) to impose the tax adopts an order or resolution imposing the tax and setting the tax rate, the registered voters of the county at an election held for that purpose must determine whether to approve the adopted tax rate.

(f) The commissioners court shall order that an election be held in the county on a date that is not less than 30 or more than 90 days after the date on which it adopted the tax rate. At the election, the ballots shall be prepared to permit voting for or against the proposition: "Approving the county hotel occupancy tax at a rate of ___ percent of the price paid for a room in a hotel."

(g) If a majority of the votes cast in the election favor the proposition, the tax is imposed at the rate that was adopted by the commissioners court. If the proposition is not approved, the tax is not effective.

(h) Section 41.001(a), Election Code, does not apply to an election under this section.

SECTION _____. Section 352.003, Tax Code, is amended by adding Subsection (h) to read as follows:

(h) The tax rate in a county authorized to impose the tax under Section 352.0022 may not exceed two percent of the price paid for a room in a hotel.

SECTION _____. Subchapter A, Chapter 352, Tax Code, is amended by adding Section 352.0023 to read as follows:

Sec. 352.0023. TAX AUTHORIZED; RATIFICATION ELECTION. (a) Subject to Subsection (e), the commissioners court of a county that has a population of less than 15,000 and that is bordered by the Trinity and Navasota Rivers, 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.

(b) The order or resolution imposing the tax must state the rate of the tax to be imposed. The tax rate may not exceed the rate authorized by Section 352.003(a).

(c) The price of a room in a hotel does not include the cost of food served by the hotel and the cost of personal services performed by the hotel for the person except for those services related to cleaning and readying the room for use or possession.

(d) The tax does not apply to a person who is a permanent resident under Section 156.101.

(e) If the commissioners court of a county authorized by Subsection (a) to impose the tax adopts an order or resolution imposing the tax and setting the tax rate, the registered voters of the county at an election held for that purpose must determine whether to approve the adopted tax rate.

(f) The commissioners court shall order that an election be held in the county on a date that is not less than 30 or more than 90 days after the date on which it adopted the tax rate. At the election, the ballots shall be prepared to permit voting for or against the proposition: "Approving the county hotel occupancy tax

at a rate of ___ percent of the price paid for a room in a hotel."

(g) If a majority of the votes cast in the election favor the proposition, the tax is imposed at the rate that was adopted by the commissioners court. If the proposition is not approved, the tax is not effective.

(h) Section 41.001(a), Election Code, does not apply to an election under this section.