1-1   By: Cook of Colorado (Senate Sponsor - Ogden)   H.B. No. 1669
1-2   (In the Senate - Received from the House April 16, 2007;
1-3   April 17, 2007, read first time and referred to Committee on
1-4   Intergovernmental Relations; May 11, 2007, reported adversely,
1-5   with favorable Committee Substitute by the following vote: Yeas 3,
1-6   Nays 0; May 11, 2007, sent to printer.)

1-7   COMMITTEE SUBSTITUTE FOR H.B. No. 1669   By: Nichols

1-8   A BILL TO BE ENTITLED
1-9   AN ACT
1-10   relating to the authority of certain counties to impose a county
1-11   hotel occupancy tax and to the rate of the tax.
1-12   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
1-13   SECTION 1.   Section 352.002(a), Tax Code, is amended to read
1-14   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 United Mexican States, 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 30,000 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 United Mexican States, and in which there is
1-37   located a 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 United Mexican States
1-45   and 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 United Mexican States
1-49   and in which there is located a national recreation area;
1-50   (14)   a county that borders the United Mexican States
1-51   and 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;
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;
1-61   (17)   a county that has a population of 34,000 or more
1-62   and borders Lake Buchanan;
1-63   (18)   a county that has a population of more than 45,000

2-1   and less than 75,000, that borders the United Mexican States, and
2-2   that borders or contains a portion of Falcon Lake;
2-3   (19)   a county with a population of 21,000 or less that
2-4   borders the Neches River and in which there is located a national
2-5   preserve;
2-6   (20)   a county that has a population of 22,500 or less
2-7   and that borders or contains a portion of Lake Livingston; [and]
2-8   (21)   a county that has a population of less than 22,000
2-9   and in which the birthplace of a president of the United States is
2-10 located;
2-11   (22)   a county that has a population of 16,000 or more
2-12 and borders the entire north shore of Lake Somerville;
2-13   (23)   a county that has a population of 20,000 or less
2-14 and that is bordered by the Brazos and Navasota Rivers;
2-15   (24)   a county that has a population of more than 15,000
2-16 and less than 25,000 and is located on the Trinity and Navasota
2-17 Rivers; and
2-18   (25)   a county that has a population of less than 15,000
2-19 and that is bordered by the Trinity and Navasota Rivers.
2-20   SECTION 2.   Section 352.003, Tax Code, is amended by adding
2-21 Subsection (h) to read as follows:
2-22   (h)   The tax rate in a county authorized to impose the tax
2-23 under Section 352.002(a)(22), (23), (24), or (25) may not exceed
2-24 two percent of the price paid for a room in a hotel.
2-25   SECTION 3.   This Act takes effect immediately if it receives
2-26 a vote of two-thirds of all the members elected to each house, as
2-27 provided by Section 39, Article III, Texas Constitution.   If this
2-28 Act does not receive the vote necessary for immediate effect, this
2-29 Act takes effect September 1, 2007.

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