By: Hamilton   H.B. No. 1820

A BILL TO BE ENTITLED

1   AN ACT

2   relating to the authority to impose a county hotel occupancy tax and

3   to the maximum rate of the tax.

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

5   SECTION 1. Sections 352.002(a) and (d), Tax Code, are

6   amended to read as follows:

7   (a) The commissioners courts of the following counties by

8   the adoption of an order or resolution may impose a tax on a person

9   who, under a lease, concession, permit, right of access, license,

10 contract, or agreement, pays for the use or possession or for the

11 right to the use or possession of a room that is in a hotel, costs $2

12 or more each day, and is ordinarily used for sleeping:

13   (1) a county that has a population of more than 3.3

14 million;

15   (2) a county that has a population of 90,000 or more,

16 borders the United Mexican States, and does not have three or more

17 cities that each have a population of more than 17,500;

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

19   (4) a county in which there is located an Indian

20 reservation under the jurisdiction of the United States government;

21   (5) a county that has a population of 30,000 or less,

22 that has no more than one municipality with a population of less

23 than 2,500, and that borders two counties located wholly in the

24 Edwards Aquifer Authority established by Chapter 626, Acts of the

1

1 73rd Legislature, Regular Session, 1993;

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

3   (7) a county that has a population of less than 5,000,

4 that borders the United Mexican States, and in which there is

5 located a major observatory;

6   (8) a county that has a population of 12,000 or less

7 and borders the Toledo Bend Reservoir;

8   (9) a county that has a population of less than 12,000

9 and an area of less than 275 square miles;

10   (10) a county that has a population of 30,000 or less

11 and borders Possum Kingdom Lake;

12   (11) a county that borders the United Mexican States

13 and has a population of more than 300,000 and less than 600,000;

14   (12) a county that has a population of 35,000 or more

15 and borders or contains a portion of Lake Fork Reservoir;

16   (13) a county that borders the United Mexican States

17 and in which there is located a national recreation area;

18   (14) a county that borders the United Mexican States

19 and in which there is located a national park of more than 400,000

20 acres;

21   (15) a county that has a population of 28,000 or less,

22 that has no more than four municipalities, and that is located

23 wholly in the Edwards Aquifer Authority established by Chapter 626,

24 Acts of the 73rd Legislature, Regular Session, 1993;

25   (16) a county that has a population of 25,000 or less,

26 whose territory is less than 750 square miles, and that has two

27 incorporated municipalities, each with a population of 800 or less,

1 located on the Frio River;

2 (17) a county that has a population of 34,000 or more

3 and borders Lake Buchanan;

4 (18) a county that has a population of more than 45,000

5 and less than 75,000, that borders the United Mexican States, and

6 that borders or contains a portion of Falcon Lake;

7 (19) a county with a population of 21,000 or less that

8 borders the Neches River and in which there is located a national

9 preserve;

10 (20) a county that has a population of 22,500 or less

11 and that borders or contains a portion of Lake Livingston; [and]

12 (21) a county that has a population of less than 22,000

13 and in which the birthplace of a president of the United States is

14 located;

15 (22) a county that borders or contains a portion of the

16 Neches River, the Sabine River, and Sabine Lake; and

17 (23) a county that borders Whitney Lake.

18 (d) The tax imposed by a county authorized by Subsection

19 (a)(4), (6), (8), (9), (10), (11), (12), (17), (19), (20), [or]

20 (21), or (23) to impose the tax does not apply to a hotel located in

21 a municipality that imposes a tax under Chapter 351 applicable to

22 the hotel. This subsection does not apply to:

23 (1) a county authorized by Subsection (a)(6) to impose

24 the tax that:

25 (A) has a population of less than 40,000 and

26 adjoins the most populous county in this state; or

27 (B) has a population of more than 200,000 and

1 borders the Neches River; or

2   (2) a county authorized by Subsection (a)(9) to impose

3 the tax that has a population of more than 9,000.

4   SECTION 2. Section 352.003, Tax Code, is amended by adding

5 Subsection (h) to read as follows:

6   (h) The tax rate in a county authorized to impose the tax

7 under Section 352.002(a)(22) may not exceed two percent of the

8 price paid for a room in a hotel.

9   SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended

10 by adding Section 352.1034 to read as follows:

11   Sec. 352.1034. CERTAIN COUNTIES BORDERING WHITNEY LAKE.

12 The revenue from a tax imposed under this chapter by a county

13 authorized to impose the tax by Section 352.002(a)(23) may be used

14 only for the purpose described in Section 352.101(a)(3) and only in

15 relation to unincorporated areas of the county.

16   SECTION 4. 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, 2007.