

1-1 By: Hamilton (Senate Sponsor - Williams) H.B. No. 1820  
1-2 (In the Senate - Received from the House April 10, 2007;  
1-3 April 11, 2007, read first time and referred to Committee on  
1-4 Intergovernmental Relations; May 9, 2007, reported favorably by  
1-5 the following vote: Yeas 5, Nays 0; May 9, 2007, sent to printer.)

1-6 A BILL TO BE ENTITLED  
1-7 AN ACT

1-8 relating to the authority to impose a county hotel occupancy tax and  
1-9 to the maximum rate of the tax.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Sections 352.002(a) and (d), Tax Code, are  
1-12 amended to read as follows:

1-13 (a) The commissioners courts of the following counties by  
1-14 the adoption of an order or resolution may impose a tax on a person  
1-15 who, under a lease, concession, permit, right of access, license,  
1-16 contract, or agreement, pays for the use or possession or for the  
1-17 right to the use or possession of a room that is in a hotel, costs \$2  
1-18 or more each day, and is ordinarily used for sleeping:

1-19 (1) a county that has a population of more than 3.3  
1-20 million;

1-21 (2) a county that has a population of 90,000 or more,  
1-22 borders the United Mexican States, and does not have three or more  
1-23 cities that each have a population of more than 17,500;

1-24 (3) a county in which there is no municipality;

1-25 (4) a county in which there is located an Indian  
1-26 reservation under the jurisdiction of the United States government;

1-27 (5) a county that has a population of 30,000 or less,  
1-28 that has no more than one municipality with a population of less  
1-29 than 2,500, and that borders two counties located wholly in the  
1-30 Edwards Aquifer Authority established by Chapter 626, Acts of the  
1-31 73rd Legislature, Regular Session, 1993;

1-32 (6) a county that borders the Gulf of Mexico;

1-33 (7) a county that has a population of less than 5,000,  
1-34 that borders the United Mexican States, and in which there is  
1-35 located a major observatory;

1-36 (8) a county that has a population of 12,000 or less  
1-37 and borders the Toledo Bend Reservoir;

1-38 (9) a county that has a population of less than 12,000  
1-39 and an area of less than 275 square miles;

1-40 (10) a county that has a population of 30,000 or less  
1-41 and borders Possum Kingdom Lake;

1-42 (11) a county that borders the United Mexican States  
1-43 and has a population of more than 300,000 and less than 600,000;

1-44 (12) a county that has a population of 35,000 or more  
1-45 and borders or contains a portion of Lake Fork Reservoir;

1-46 (13) a county that borders the United Mexican States  
1-47 and in which there is located a national recreation area;

1-48 (14) a county that borders the United Mexican States  
1-49 and in which there is located a national park of more than 400,000  
1-50 acres;

1-51 (15) a county that has a population of 28,000 or less,  
1-52 that has no more than four municipalities, and that is located  
1-53 wholly in the Edwards Aquifer Authority established by Chapter 626,  
1-54 Acts of the 73rd Legislature, Regular Session, 1993;

1-55 (16) a county that has a population of 25,000 or less,  
1-56 whose territory is less than 750 square miles, and that has two  
1-57 incorporated municipalities, each with a population of 800 or less,  
1-58 located on the Frio River;

1-59 (17) a county that has a population of 34,000 or more  
1-60 and borders Lake Buchanan;

1-61 (18) a county that has a population of more than 45,000  
1-62 and less than 75,000, that borders the United Mexican States, and  
1-63 that borders or contains a portion of Falcon Lake;

1-64 (19) a county with a population of 21,000 or less that

2-1 borders the Neches River and in which there is located a national  
2-2 preserve;

2-3 (20) a county that has a population of 22,500 or less  
2-4 and that borders or contains a portion of Lake Livingston; ~~and~~

2-5 (21) a county that has a population of less than 22,000  
2-6 and in which the birthplace of a president of the United States is  
2-7 located;

2-8 (22) a county that borders or contains a portion of the  
2-9 Neches River, the Sabine River, and Sabine Lake; and

2-10 (23) a county that borders Whitney Lake.

2-11 (d) The tax imposed by a county authorized by Subsection  
2-12 (a)(4), (6), (8), (9), (10), (11), (12), (17), (19), (20), ~~or~~  
2-13 (21), or (23) to impose the tax does not apply to a hotel located in  
2-14 a municipality that imposes a tax under Chapter 351 applicable to  
2-15 the hotel. This subsection does not apply to:

2-16 (1) a county authorized by Subsection (a)(6) to impose  
2-17 the tax that:

2-18 (A) has a population of less than 40,000 and  
2-19 adjoins the most populous county in this state; or

2-20 (B) has a population of more than 200,000 and  
2-21 borders the Neches River; or

2-22 (2) a county authorized by Subsection (a)(9) to impose  
2-23 the tax that has a population of more than 9,000.

2-24 SECTION 2. Section 352.003, Tax Code, is amended by adding  
2-25 Subsection (h) to read as follows:

2-26 (h) The tax rate in a county authorized to impose the tax  
2-27 under Section 352.002(a)(22) may not exceed two percent of the  
2-28 price paid for a room in a hotel.

2-29 SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended  
2-30 by adding Section 352.1034 to read as follows:

2-31 Sec. 352.1034. CERTAIN COUNTIES BORDERING WHITNEY LAKE.  
2-32 The revenue from a tax imposed under this chapter by a county  
2-33 authorized to impose the tax by Section 352.002(a)(23) may be used  
2-34 only for the purpose described in Section 352.101(a)(3) and only in  
2-35 relation to unincorporated areas of the county.

2-36 SECTION 4. This Act takes effect immediately if it receives  
2-37 a vote of two-thirds of all the members elected to each house, as  
2-38 provided by Section 39, Article III, Texas Constitution. If this  
2-39 Act does not receive the vote necessary for immediate effect, this  
2-40 Act takes effect September 1, 2007.

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