

By: Swinford

H.B. No. 2228

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, Tax Code, is amended by adding  
6 Subsection (a-1) to read as follows:

7 (a-1) In addition to the counties described by Subsection  
8 (a), the commissioners court of a county the entire border of which  
9 is located within 250 miles of New Mexico, that has a population of  
10 more than 100,000, that includes one municipality with a population  
11 of more than 90,000 but less than 120,000, and that includes within  
12 its borders an international airport may by the adoption of an order  
13 or resolution impose a tax on a person who, under a lease,  
14 concession, permit, right of access, license, contract, or  
15 agreement, pays for the use or possession or for the right to the  
16 use or possession of a room that is in a hotel, costs \$2 or more each  
17 day, and is ordinarily used for sleeping.

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

20 (h) The tax rate in a county authorized to impose the tax  
21 under Section 352.002(a-1) may not exceed two percent of the price  
22 paid for a room in a hotel in the county.

23 SECTION 3. This Act takes effect immediately if it receives  
24 a vote of two-thirds of all the members elected to each house, as

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1 provided by Section 39, Article III, Texas Constitution. If this  
2 Act does not receive the vote necessary for immediate effect, this  
3 Act takes effect September 1, 2007.