

By: Guillen

H.B. No. 2322

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the rate of the hotel occupancy tax imposed by certain  
3 counties without a municipality.

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

5 SECTION 1. Section 352.003(c), Tax Code, is amended to read  
6 as follows:

7 (c) The rate in a county that does not have a municipality  
8 may not exceed four percent of the price paid for a room in a hotel.  
9 This subsection does not apply to a county that:

10 (1) has a population of 10,000 or more; and

11 (2) borders the United Mexican States.

12 SECTION 2. The change in law made by this Act does not  
13 affect taxes imposed before the effective date of this Act, and the  
14 law in effect before the effective date of this Act is continued in  
15 effect for purposes of the liability for and collection of those  
16 taxes.

17 SECTION 3. This Act takes effect immediately if it receives  
18 a vote of two-thirds of all the members elected to each house, as  
19 provided by Section 39, Article III, Texas Constitution. If this  
20 Act does not receive the vote necessary for immediate effect, this  
21 Act takes effect September 1, 2007.