

AN ACT

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

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

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

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

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

(2) borders the United Mexican States.

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

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

President of the Senate

Speaker of the House

I certify that H.B. No. 2322 was passed by the House on April 5, 2007, by the following vote: Yeas 135, Nays 2, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2322 was passed by the Senate on May 15, 2007, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor