

1-1 By: Guillen (Senate Sponsor - Zaffirini) H.B. No. 2322
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 International Relations and Trade; May 9, 2007, reported favorably
1-5 by the following vote: Yeas 5, Nays 0; May 9, 2007, sent to
1-6 printer.)

1-7 A BILL TO BE ENTITLED
1-8 AN ACT

1-9 relating to the rate of the hotel occupancy tax imposed by certain
1-10 counties without a municipality.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 352.003(c), Tax Code, is amended to read
1-13 as follows:

1-14 (c) The rate in a county that does not have a municipality
1-15 may not exceed four percent of the price paid for a room in a hotel.
1-16 This subsection does not apply to a county that:

1-17 (1) has a population of 10,000 or more; and

1-18 (2) borders the United Mexican States.

1-19 SECTION 2. The change in law made by this Act does not
1-20 affect taxes imposed before the effective date of this Act, and the
1-21 law in effect before the effective date of this Act is continued in
1-22 effect for purposes of the liability for and collection of those
1-23 taxes.

1-24 SECTION 3. This Act takes effect immediately if it receives
1-25 a vote of two-thirds of all the members elected to each house, as
1-26 provided by Section 39, Article III, Texas Constitution. If this
1-27 Act does not receive the vote necessary for immediate effect, this
1-28 Act takes effect September 1, 2007.

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