

By: Cook of Colorado

H.B. No. 3132

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the authority of certain counties to impose a county
3 hotel 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 (f) to read as follows:

7 (f) The commissioners court of a county that has a
8 population of 150,000 or more and that is bordered by the Brazos and
9 Navasota Rivers may impose a tax as provided by Subsection (a).
10 This subsection expires September 1, 2015.

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

13 (h) The tax rate in a county authorized to impose the tax
14 under Section 352.002(f) may not exceed two percent of the price
15 paid for a room in a hotel. This subsection expires September 1,
16 2015.

17 SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended
18 by adding Section 352.1034 to read as follows:

19 Sec. 352.1034. USE OF REVENUE AND RELATED ISSUES:
20 MID-SIZED COUNTY BORDERING BRAZOS AND NAVASOTA RIVERS. (a) This
21 section applies only to a county authorized to impose a tax by
22 Section 352.002(f).

23 (b) The county must spend at least 45 percent of the revenue
24 from the tax on marketing projects that directly promote tourism,

1 hotel, and convention activity.

2 (c) The county shall produce an annual report indicating the
3 tourism, hotel, and convention activity attributable to events held
4 at facilities that receive money from the tax.

5 (d) The county shall create an advisory committee to oversee
6 spending of the tax. The committee must include at least two
7 representatives from the hotel industry.

8 (e) This section expires September 1, 2015.

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