1-1　By:　Cook of Colorado (Senate Sponsor - Ogden)　　　H.B. No. 3132
1-2　　　　(In the Senate - Received from the House April 26, 2007;
1-3　May 1, 2007, read first time and referred to Committee on
1-4　Intergovernmental Relations; May 10, 2007, reported favorably by
1-5　the following vote:　Yeas 4, Nays 0; May 10, 2007, sent to
1-6　printer.)

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

1-9　relating to the authority of certain counties to impose a county
1-10　hotel occupancy tax.
1-11　　　　BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
1-12　　　　SECTION 1.　Section 352.002, Tax Code, is amended by adding
1-13　Subsection (f) to read as follows:
1-14　　　　(f)　The commissioners court of a county that has a
1-15　population of 150,000 or more and that is bordered by the Brazos and
1-16　Navasota Rivers may impose a tax as provided by Subsection (a).
1-17　This subsection expires September 1, 2015.
1-18　　　　SECTION 2.　Section 352.003, Tax Code, is amended by adding
1-19　Subsection (h) to read as follows:
1-20　　　　(h)　The tax rate in a county authorized to impose the tax
1-21　under Section 352.002(f) may not exceed two percent of the price
1-22　paid for a room in a hotel.　This subsection expires September 1,
1-23　2015.
1-24　　　　SECTION 3.　Subchapter B, Chapter 352, Tax Code, is amended
1-25　by adding Section 352.1034 to read as follows:
1-26　　　　Sec. 352.1034.　USE OF REVENUE AND RELATED ISSUES:
1-27　MID-SIZED COUNTY BORDERING BRAZOS AND NAVASOTA RIVERS.　(a)　This
1-28　section applies only to a county authorized to impose a tax by
1-29　Section 352.002(f).
1-30　　　　(b)　The county must spend at least 45 percent of the revenue
1-31　from the tax on marketing projects that directly promote tourism,
1-32　hotel, and convention activity.
1-33　　　　(c)　The county shall produce an annual report indicating the
1-34　tourism, hotel, and convention activity attributable to events held
1-35　at facilities that receive money from the tax.
1-36　　　　(d)　The county shall create an advisory committee to oversee
1-37　spending of the tax.　The committee must include at least two
1-38　representatives from the hotel industry.
1-39　　　　(e)　This section expires September 1, 2015.
1-40　　　　SECTION 4.　This Act takes effect immediately if it receives
1-41　a vote of two-thirds of all the members elected to each house, as
1-42　provided by Section 39, Article III, Texas Constitution.　If this
1-43　Act does not receive the vote necessary for immediate effect, this
1-44　Act takes effect September 1, 2007.

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