

By: Keffer

H.B. No. 3318

A BILL TO BE ENTITLED

AN ACT

relating to the application of the state hotel occupancy tax.

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

SECTION 1. Section 156.051(b), Tax Code, is amended to read as follows:

(b) The price of a room or space in a hotel does not include the cost of food served by the hotel and the cost of personal services performed by the hotel for the person except for those services related to cleaning and readying the room or space for use or possession.

SECTION 2. Section 156.052, Tax Code, is amended to read as follows:

Sec. 156.052. RATE OF TAX. The rate of the tax imposed by this chapter is six percent of the price paid for a room or space in a hotel.

SECTION 3. Section 156.053, Tax Code, is amended to read as follows:

Sec. 156.053. COLLECTION OF TAX. A person owning, operating, managing, or controlling a hotel, or subletting a room or space in a hotel, shall collect for the state the tax that is imposed by this chapter and that is calculated on the amount paid for the [a] room or space in the hotel.

SECTION 4. This Act takes effect September 1, 2007.