

AN ACT

relating to the authority of certain counties to impose a county hotel occupancy tax and to the rate of the tax.

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

SECTION 1. Section 352.002, Tax Code, is amended by amending Subsections (a) and (d) and adding Subsection (f) to read as follows:

(a) The commissioners courts of the following counties by the adoption of an order or resolution may impose a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2 or more each day, and is ordinarily used for sleeping:

(1) a county that has a population of more than 3.3 million;

(2) a county that has a population of 90,000 or more, borders the United Mexican States, and does not have three or more cities that each have a population of more than 17,500;

(3) a county in which there is no municipality;

(4) a county in which there is located an Indian reservation under the jurisdiction of the United States government;

(5) a county that has a population of 30,000 or less, that has no more than one municipality with a population of less than 2,500, and that borders two counties located wholly in the

1 Edwards Aquifer Authority established by Chapter 626, Acts of the
2 73rd Legislature, Regular Session, 1993;

3 (6) a county that borders the Gulf of Mexico;

4 (7) a county that has a population of less than 5,000,
5 that borders the United Mexican States, and in which there is
6 located a major observatory;

7 (8) a county that has a population of 12,000 or less
8 and borders the Toledo Bend Reservoir;

9 (9) a county that has a population of less than 12,000
10 and an area of less than 275 square miles;

11 (10) a county that has a population of 30,000 or less
12 and borders Possum Kingdom Lake;

13 (11) a county that borders the United Mexican States
14 and has a population of more than 300,000 and less than 600,000;

15 (12) a county that has a population of 35,000 or more
16 and borders or contains a portion of Lake Fork Reservoir;

17 (13) a county that borders the United Mexican States
18 and in which there is located a national recreation area;

19 (14) a county that borders the United Mexican States
20 and in which there is located a national park of more than 400,000
21 acres;

22 (15) a county that has a population of 28,000 or less,
23 that has no more than four municipalities, and that is located
24 wholly in the Edwards Aquifer Authority established by Chapter 626,
25 Acts of the 73rd Legislature, Regular Session, 1993;

26 (16) a county that has a population of 25,000 or less,
27 whose territory is less than 750 square miles, and that has two

1 incorporated municipalities, each with a population of 800 or less,
2 located on the Frio River;

3 (17) a county that has a population of 34,000 or more
4 and borders Lake Buchanan;

5 (18) a county that has a population of more than 45,000
6 and less than 75,000, that borders the United Mexican States, and
7 that borders or contains a portion of Falcon Lake;

8 (19) a county with a population of 21,000 or less that
9 borders the Neches River and in which there is located a national
10 preserve;

11 (20) a county that has a population of 22,500 or less
12 and that borders or contains a portion of Lake Livingston; ~~and~~

13 (21) a county that has a population of less than 22,000
14 and in which the birthplace of a president of the United States is
15 located;

16 (22) a county that has a population of more than 15,000
17 but less than 20,000 and borders Lake Buchanan; and

18 (23) a county with a population of less than 10,000
19 that is bordered by the Sulphur River.

20 (d) The tax imposed by a county authorized by Subsection
21 (a)(4), (6), (8), (9), (10), (11), (12), (17), (19), (20), ~~or~~
22 (21), or (23) to impose the tax does not apply to a hotel located in
23 a municipality that imposes a tax under Chapter 351 applicable to
24 the hotel. This subsection does not apply to:

25 (1) a county authorized by Subsection (a)(6) to impose
26 the tax that:

27 (A) has a population of less than 40,000 and

1 adjoins the most populous county in this state; or

2 (B) has a population of more than 200,000 and
3 borders the Neches River; or

4 (2) a county authorized by Subsection (a)(9) to impose
5 the tax that has a population of more than 9,000.

6 (f) The tax imposed by a county authorized by Subsection
7 (a)(22) to impose the tax does not apply to a hotel located in a
8 municipality.

9 SECTION 2. Subsection (g), Section 352.003, Tax Code, is
10 amended to read as follows:

11 (g) The tax rate in a county authorized to impose the tax
12 under Section 352.002(a)(18) [~~352.002(a)(17)~~] may not exceed two
13 percent of the price paid for a room in a hotel.

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

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 213 passed the Senate on March 20, 2007, by the following vote: Yeas 29, Nays 0; and that the Senate concurred in House amendments on April 25, 2007, by the following vote: Yeas 29, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 213 passed the House, with amendments, on April 19, 2007, by the following vote: Yeas 140, Nays 0, one present not voting.

Chief Clerk of the House

Approved:

Date

Governor