

1-1 By: Fraser S.B. No. 213
1-2 (In the Senate - Filed January 12, 2007; January 30, 2007,
1-3 read first time and referred to Committee on Intergovernmental
1-4 Relations; February 19, 2007, reported adversely, with favorable
1-5 Committee Substitute by the following vote: Yeas 3, Nays 0;
1-6 February 19, 2007, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 213 By: Nichols

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to the authority of certain counties to impose a county
1-11 hotel occupancy tax and to the rate of the tax.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Subsection (a), Section 352.002, Tax Code, is
1-14 amended to read as follows:

1-15 (a) The commissioners courts of the following counties by
1-16 the adoption of an order or resolution may impose a tax on a person
1-17 who, under a lease, concession, permit, right of access, license,
1-18 contract, or agreement, pays for the use or possession or for the
1-19 right to the use or possession of a room that is in a hotel, costs \$2
1-20 or more each day, and is ordinarily used for sleeping:

1-21 (1) a county that has a population of more than 3.3
1-22 million;

1-23 (2) a county that has a population of 90,000 or more,
1-24 borders the United Mexican States, and does not have three or more
1-25 cities that each have a population of more than 17,500;

1-26 (3) a county in which there is no municipality;

1-27 (4) a county in which there is located an Indian
1-28 reservation under the jurisdiction of the United States government;

1-29 (5) a county that has a population of 30,000 or less,
1-30 that has no more than one municipality with a population of less
1-31 than 2,500, and that borders two counties located wholly in the
1-32 Edwards Aquifer Authority established by Chapter 626, Acts of the
1-33 73rd Legislature, Regular Session, 1993;

1-34 (6) a county that borders the Gulf of Mexico;

1-35 (7) a county that has a population of less than 5,000,
1-36 that borders the United Mexican States, and in which there is
1-37 located a major observatory;

1-38 (8) a county that has a population of 12,000 or less
1-39 and borders the Toledo Bend Reservoir;

1-40 (9) a county that has a population of less than 12,000
1-41 and an area of less than 275 square miles;

1-42 (10) a county that has a population of 30,000 or less
1-43 and borders Possum Kingdom Lake;

1-44 (11) a county that borders the United Mexican States
1-45 and has a population of more than 300,000 and less than 600,000;

1-46 (12) a county that has a population of 35,000 or more
1-47 and borders or contains a portion of Lake Fork Reservoir;

1-48 (13) a county that borders the United Mexican States
1-49 and in which there is located a national recreation area;

1-50 (14) a county that borders the United Mexican States
1-51 and in which there is located a national park of more than 400,000
1-52 acres;

1-53 (15) a county that has a population of 28,000 or less,
1-54 that has no more than four municipalities, and that is located
1-55 wholly in the Edwards Aquifer Authority established by Chapter 626,
1-56 Acts of the 73rd Legislature, Regular Session, 1993;

1-57 (16) a county that has a population of 25,000 or less,
1-58 whose territory is less than 750 square miles, and that has two
1-59 incorporated municipalities, each with a population of 800 or less,
1-60 located on the Frio River;

1-61 (17) a county that has a population of 15,000 [~~34,000~~]
1-62 or more and borders Lake Buchanan;

1-63 (18) a county that has a population of more than 45,000

2-1 and less than 75,000, that borders the United Mexican States, and
2-2 that borders or contains a portion of Falcon Lake;

2-3 (19) a county with a population of 21,000 or less that
2-4 borders the Neches River and in which there is located a national
2-5 preserve;

2-6 (20) a county that has a population of 22,500 or less
2-7 and that borders or contains a portion of Lake Livingston; and

2-8 (21) a county that has a population of less than 22,000
2-9 and in which the birthplace of a president of the United States is
2-10 located.

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

2-13 (g) The tax rate in a county authorized to impose the tax
2-14 under Section 352.002(a)(18) [~~352.002(a)(17)~~] may not exceed two
2-15 percent of the price paid for a room in a hotel.

2-16 SECTION 3. This Act takes effect immediately if it receives
2-17 a vote of two-thirds of all the members elected to each house, as
2-18 provided by Section 39, Article III, Texas Constitution. If this
2-19 Act does not receive the vote necessary for immediate effect, this
2-20 Act takes effect September 1, 2007.

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