

By: Seliger

S.B. No. 1463

A BILL TO BE ENTITLED

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AN ACT

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

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

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

(a-1) In addition to the counties described by Subsection (a), the commissioners court of a county in which an airport essential to the economy of the county is located may by the adoption of an order or resolution 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. For the purposes of this subsection, an airport is considered to be essential to the economy of a county only if the airport is a commercial-service international airport within Class C airspace and is located in a county and owned by a municipality each having a population of less than 125,000.

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

(h) The tax rate in a county authorized to impose the tax under Section 352.002(a-1) may not exceed one percent of the price paid for a room in a hotel in the county.

1           SECTION 3. Section 352.109, Tax Code, is amended by adding  
2 Subsection (b-1) to read as follows:

3           (b-1) A county authorized by Section 352.002(a-1) to impose  
4 a tax under this chapter shall produce an annual report that  
5 describes the tourism, hotel, and convention activity that is  
6 attributable to events held at facilities that received funding  
7 from the tax during the period covered by the report.

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