

1-1 By: Seliger S.B. No. 1463
1-2 (In the Senate - Filed March 8, 2007; March 20, 2007, read
1-3 first time and referred to Committee on Intergovernmental
1-4 Relations; April 11, 2007, reported adversely, with favorable
1-5 Committee Substitute by the following vote: Yeas 3, Nays 0;
1-6 April 11, 2007, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 1463 By: Patrick

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

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

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

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

1-15 (a-1) In addition to the counties described by Subsection
1-16 (a), the commissioners court of a county the entire border of which
1-17 is located within 250 miles of New Mexico, that has a population of
1-18 more than 100,000, that includes one municipality with a population
1-19 of more than 90,000 but less than 120,000, and that includes within
1-20 its borders an international airport may by the adoption of an order
1-21 or resolution impose a tax on a person who, under a lease, or
1-22 concession, permit, right of access, license, contract, or
1-23 agreement, pays for the use or possession or for the right to the
1-24 use or possession of a room that is in a hotel, costs \$2 or more each
1-25 day, and is ordinarily used for sleeping.

1-26 SECTION 2. Section 352.003, Tax Code, is amended by adding
1-27 Subsection (h) to read as follows:

1-28 (h) The tax rate in a county authorized to impose the tax
1-29 under Section 352.002(a-1) may not exceed one percent of the price
1-30 paid for a room in a hotel in the county.

1-31 SECTION 3. Section 352.109, Tax Code, is amended by adding
1-32 Subsection (b-1) to read as follows:

1-33 (b-1) A county authorized by Section 352.002(a-1) to impose
1-34 a tax under this chapter shall produce an annual report that
1-35 describes the tourism, hotel, and convention activity that is
1-36 attributable to events held at facilities that received funding
1-37 from the tax during the period covered by the report.

1-38 SECTION 4. This Act takes effect immediately if it receives
1-39 a vote of two-thirds of all the members elected to each house, as
1-40 provided by Section 39, Article III, Texas Constitution. If this
1-41 Act does not receive the vote necessary for immediate effect, this
1-42 Act takes effect September 1, 2007.

1-43 * * * * *