

AN ACT

relating to the authority of certain counties to impose a hotel occupancy tax for the maintenance and operation of a coliseum in the county.

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

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

(h) The commissioners court of a county with a population of more than 16,000 that is bordered by Lake J. B. Thomas may impose a tax as provided by Subsection (a).

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

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

SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended by adding Section 352.1036 to read as follows:

Sec. 352.1036. USE OF REVENUE: COUNTIES BORDERING LAKE J. B. THOMAS. The revenue from a tax imposed under this chapter by a county authorized to impose the tax under Section 352.002(h) may be used only to operate and maintain a coliseum in the county.

SECTION 4. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this

H.B. No. 749

1 Act does not receive the vote necessary for immediate effect, this

2 Act takes effect September 1, 2009.

President of the Senate

Speaker of the House

I certify that H.B. No. 749 was passed by the House on April 28, 2009, by the following vote: Yeas 149, Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 749 was passed by the Senate on May 21, 2009, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor