

By: Darby

H.B. No. 749

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the authority of certain counties to impose a hotel  
3 occupancy tax for the maintenance and operation of a coliseum in the  
4 county.

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

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

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

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

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

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

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

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

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

2 Act takes effect September 1, 2009.