

By: McReynolds

H.B. No. 3592

Substitute the following for H.B. No. 3592:

By: Oliveira

C.S.H.B. No. 3592

A BILL TO BE ENTITLED

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 (1) to read as follows:

(1) The commissioners court of a county that has a population of more than 75,000 and that is bordered by the Angelina River and a part of the Sam Rayburn Reservoir may impose a tax as provided by Subsection (a).

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

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

SECTION 3. 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 Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2009.