

By: Hopson

H.B. No. 3669

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of certain counties to impose a hotel
3 occupancy tax.

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

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

7 (k) The commissioners court of a county with a population of
8 more than 20,000 that is bordered by the Neches and Trinity Rivers
9 and that contains portions of the Davy Crockett National Forest may
10 impose a tax as provided by Subsection (a).

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

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

16 SECTION 3. This Act takes effect immediately if it receives
17 a vote of two-thirds of all the members elected to each house, as
18 provided by Section 39, Article III, Texas Constitution. If this
19 Act does not receive the vote necessary for immediate effect, this
20 Act takes effect September 1, 2009.