

By: Gallego

H.B. No. 4781

A BILL TO BE ENTITLED

AN ACT

relating to the imposition and rate of the county hotel occupancy tax in certain counties.

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

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

(m) A tax imposed by a county that borders the United Mexican States and in which there is located a national park of more than 400,000 acres does not apply to a hotel located in a municipality that imposes a tax under Chapter 351 applicable to the hotel.

SECTION 2. Section 352.003(d), Tax Code, is amended to read as follows:

(d) The tax rate in a county that borders the United Mexican States and in which there is located a national park of more than 400,000 acres [~~authorized to impose the tax under Section 352.002(a)(12)~~] may not exceed seven [~~three~~] 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.