

By: McReynolds

H.B. No. 4794

A BILL TO BE ENTITLED

AN ACT

relating to the rate of the municipal hotel occupancy tax in certain municipalities and to the use of certain revenue from that tax.

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

SECTION 1. Section 351.003, Tax Code, is amended by adding Subsection (f) to read as follows:

(f) The rate in a municipality with a population of more than 32,000 but less than 40,000 that is located in a county with a population of more than 80,000 and is home to a forestry museum featuring collections related to the forest industry may not exceed nine percent of the price paid for a room.

SECTION 2. Subchapter B, Chapter 351, Tax Code, is amended by adding Section 351.1075 to read as follows:

Sec. 351.1075. ALLOCATION OF REVENUE: CERTAIN MUNICIPALITIES. (a) This section applies only to a municipality with a population of more than 32,000 but less than 40,000 that is located in a county with a population of more than 80,000 and is home to a forestry museum featuring collections related to the forest industry.

(b) Notwithstanding Section 351.101, a municipality to which this section applies shall use the amount of revenue from the tax that is derived from the application of the tax at a rate of more than seven percent of the price paid for a room only for the promotion of tourism in the municipality and the operation of a

1 convention center located in the municipality.

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