

1-1 By: Duncan S.B. No. 959
1-2 (In the Senate - Filed February 19, 2009; March 9, 2009, read
1-3 first time and referred to Committee on Intergovernmental
1-4 Relations; March 30, 2009, reported favorably by the following
1-5 vote: Yeas 5, Nays 0; March 30, 2009, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the authority of certain counties to impose a hotel
1-9 occupancy tax for the maintenance and operation of a coliseum in the
1-10 county.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 352.002, Tax Code, is amended by adding
1-13 Subsection (h) to read as follows:

1-14 (h) The commissioners court of a county with a population of
1-15 more than 16,000 that is bordered by Lake J. B. Thomas may impose a
1-16 tax as provided by Subsection (a).

1-17 SECTION 2. Section 352.003, Tax Code, is amended by adding
1-18 Subsection (l) to read as follows:

1-19 (l) The tax rate in a county authorized to impose the tax
1-20 under Section 352.002(h) may not exceed four percent of the price
1-21 paid for a room in a hotel.

1-22 SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended
1-23 by adding Section 352.1036 to read as follows:

1-24 Sec. 352.1036. USE OF REVENUE: COUNTIES BORDERING LAKE
1-25 J. B. THOMAS. The revenue from a tax imposed under this chapter by
1-26 a county authorized to impose the tax under Section 352.002(h) may
1-27 be used only to operate and maintain a coliseum in the county.

1-28 SECTION 4. This Act takes effect immediately if it receives
1-29 a vote of two-thirds of all the members elected to each house, as
1-30 provided by Section 39, Article III, Texas Constitution. If this
1-31 Act does not receive the vote necessary for immediate effect, this
1-32 Act takes effect September 1, 2009.

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