

By: Uresti

S.B. No. 2559

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the imposition and rate of the county hotel occupancy
3 tax in certain counties.

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 (m) to read as follows:

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

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

14 (d) The tax rate in a county that borders the United Mexican
15 States and in which there is located a national park of more than
16 400,000 acres [~~authorized to impose the tax under Section~~
17 ~~352.002(a)(12)] may not exceed seven [~~three~~] percent of the price
18 paid for a room in a hotel.~~

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