

1-1 By: Uresti S.B. No. 2559
1-2 (In the Senate - Filed April 24, 2009; April 24, 2009, read
1-3 first time and referred to Committee on International Relations and
1-4 Trade; April 29, 2009, reported favorably by the following vote:
1-5 Yeas 5, Nays 0; April 29, 2009, sent to printer.)

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

1-8 relating to the imposition and rate of the county hotel occupancy
1-9 tax in certain counties.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 352.002, Tax Code, is amended by adding
1-12 Subsection (m) to read as follows:

1-13 (m) A tax imposed by a county that borders the United
1-14 Mexican States and in which there is located a national park of more
1-15 than 400,000 acres does not apply to a hotel located in a
1-16 municipality that imposes a tax under Chapter 351 applicable to the
1-17 hotel.

1-18 SECTION 2. Subsection (d), Section 352.003, Tax Code, is
1-19 amended to read as follows:

1-20 (d) The tax rate in a county that borders the United Mexican
1-21 States and in which there is located a national park of more than
1-22 400,000 acres [~~authorized to impose the tax under Section~~
1-23 ~~352.002(a)(12)] may not exceed seven [~~three~~] percent of the price
1-24 paid for a room in a hotel.~~

1-25 SECTION 3. This Act takes effect immediately if it receives
1-26 a vote of two-thirds of all the members elected to each house, as
1-27 provided by Section 39, Article III, Texas Constitution. If this
1-28 Act does not receive the vote necessary for immediate effect, this
1-29 Act takes effect September 1, 2009.

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