

By: Craddick

H.B. No. 1033

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the authority of certain counties to impose a county
3 hotel occupancy tax.

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 (j) to read as follows:

7 (j) The commissioners court of a county that has a
8 population of less than 8,000, that borders the Pecos River, and
9 that borders another county with a population of more than 120,000
10 may impose a tax as provided by Subsection (a). The tax imposed
11 under this subsection does not apply to a hotel located in a
12 municipality that imposes a tax under Chapter 351 applicable to the
13 hotel.

14 SECTION 2. This Act takes effect immediately if it receives
15 a vote of two-thirds of all the members elected to each house, as
16 provided by Section 39, Article III, Texas Constitution. If this
17 Act does not receive the vote necessary for immediate effect, this
18 Act takes effect September 1, 2011.