

1-1 By: Miller of Comal (Senate Sponsor - Wentworth) H.B. No. 1234
1-2 (In the Senate - Received from the House May 16, 2011;
1-3 May 16, 2011, read first time and referred to Committee on Economic
1-4 Development; May 20, 2011, reported favorably by the following
1-5 vote: Yeas 6, Nays 0; May 20, 2011, 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 county
1-9 hotel occupancy tax.

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
1-12 amending Subsection (a) and adding Subsection (1) to read as
1-13 follows:

1-14 (a) The commissioners courts of the following counties by
1-15 the adoption of an order or resolution may impose a tax on a person
1-16 who, under a lease, concession, permit, right of access, license,
1-17 contract, or agreement, pays for the use or possession or for the
1-18 right to the use or possession of a room that is in a hotel, costs \$2
1-19 or more each day, and is ordinarily used for sleeping:

1-20 (1) a county that has a population of more than 3.3
1-21 million;

1-22 (2) a county that has a population of 90,000 or more,
1-23 borders the United Mexican States, and does not have three or more
1-24 cities that each have a population of more than 17,500;

1-25 (3) a county in which there is no municipality;

1-26 (4) a county in which there is located an Indian
1-27 reservation under the jurisdiction of the United States government;

1-28 (5) a county that has a population of 30,000 or less,
1-29 that has no more than one municipality with a population of less
1-30 than 2,500, and that borders two counties located wholly in the
1-31 Edwards Aquifer Authority established by Chapter 626, Acts of the
1-32 73rd Legislature, Regular Session, 1993;

1-33 (6) a county that borders the Gulf of Mexico;

1-34 (7) a county that has a population of less than 5,000,
1-35 that borders the United Mexican States, and in which there is
1-36 located a major observatory;

1-37 (8) a county that has a population of 12,000 or less
1-38 and borders the Toledo Bend Reservoir;

1-39 (9) a county that has a population of less than 12,000
1-40 and an area of less than 275 square miles;

1-41 (10) a county that has a population of 30,000 or less
1-42 and borders Possum Kingdom Lake;

1-43 (11) a county that borders the United Mexican States
1-44 and has a population of more than 300,000 and less than 600,000;

1-45 (12) a county that has a population of 35,000 or more
1-46 and borders or contains a portion of Lake Fork Reservoir;

1-47 (13) a county that borders the United Mexican States
1-48 and in which there is located a national recreation area;

1-49 (14) a county that borders the United Mexican States
1-50 and in which there is located a national park of more than 400,000
1-51 acres;

1-52 (15) a county that has a population of 28,000 or less,
1-53 that has no more than four municipalities, and that is located
1-54 wholly in the Edwards Aquifer Authority established by Chapter 626,
1-55 Acts of the 73rd Legislature, Regular Session, 1993;

1-56 (16) a county that has a population of 25,000 or less,
1-57 whose territory is less than 750 square miles, and that has two
1-58 incorporated municipalities, each with a population of 800 or less,
1-59 located on the Frio River;

1-60 (17) a county that has a population of 34,000 or more
1-61 and borders Lake Buchanan;

1-62 (18) a county that has a population of more than 45,000
1-63 and less than 75,000, that borders the United Mexican States, and
1-64 that borders or contains a portion of Falcon Lake;

2-1 (19) a county with a population of 21,000 or less that
2-2 borders the Neches River and in which there is located a national
2-3 preserve;

2-4 (20) a county that has a population of 22,500 or less
2-5 and that borders or contains a portion of Lake Livingston;

2-6 (21) a county through which the Pedernales River flows
2-7 [~~that has a population of less than 22,000~~] and in which the
2-8 birthplace of a president of the United States is located;

2-9 (22) a county that has a population of more than 15,000
2-10 but less than 20,000 and borders Lake Buchanan;

2-11 (23) a county with a population of less than 10,000
2-12 that is bordered by the Sulphur River;

2-13 (24) a county that has a population of 16,000 or more
2-14 and borders the entire north shore of Lake Somerville;

2-15 (25) a county that has a population of 20,000 or less
2-16 and that is bordered by the Brazos and Navasota Rivers;

2-17 (26) a county that has a population of more than 15,000
2-18 and less than 25,000 and is located on the Trinity and Navasota
2-19 Rivers;

2-20 (27) a county that has a population of less than 15,000
2-21 and that is bordered by the Trinity and Navasota Rivers;

2-22 (28) a county that borders or contains a portion of the
2-23 Neches River, the Sabine River, and Sabine Lake; and

2-24 (29) a county that borders Whitney Lake.

2-25 (1) The commissioners court of a county through which the
2-26 Guadalupe River flows and in which the source of the Blanco River is
2-27 located may impose a tax as provided by Subsection (a). A tax
2-28 imposed under this subsection does not apply to a hotel located in a
2-29 municipality that imposes a tax under Chapter 351 applicable to the
2-30 hotel.

2-31 SECTION 2. This Act takes effect immediately if it receives
2-32 a vote of two-thirds of all the members elected to each house, as
2-33 provided by Section 39, Article III, Texas Constitution. If this
2-34 Act does not receive the vote necessary for immediate effect, this
2-35 Act takes effect September 1, 2011.

2-36 * * * * *