

By: Murphy

H.B. No. 1454

A BILL TO BE ENTITLED

AN ACT

relating to the hotel occupancy tax on the price paid for a hotel room.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 156.001, Tax Code, is amended to read as follows:

Sec. 156.001. DEFINITIONS [~~DEFINITION~~]. In this chapter:

(1) "Hotel" [~~"hotel"~~] means a building in which members of the public obtain sleeping accommodations for consideration. The term includes a hotel, motel, tourist home, tourist house, tourist court, lodging house, inn, rooming house, or bed and breakfast. The term does not include:

(A) [~~(1)~~] a hospital, sanitarium, or nursing home; or

(B) [~~(2)~~] a dormitory or other housing facility owned or leased and operated by an institution of higher education or a private or independent institution of higher education as those terms are defined by Section 61.003, Education Code, used by the institution for the purpose of providing sleeping accommodations for persons engaged in an educational program or activity at the institution.

(2) "Price" means, in relation to the amount or price paid for a room in a hotel, the retail price paid by a person for the ultimate right to use or possess the room, including any booking,

1 handling, or similar fee or charge paid by or on behalf of the
2 person.

3 SECTION 2. Section 351.001, Tax Code, is amended by adding
4 Subdivision (12) to read as follows:

5 (12) "Price," in relation to the amount or price paid
6 for a room in a hotel, has the meaning assigned by Section 156.001.

7 SECTION 3. Section 352.001, Tax Code, is amended by adding
8 Subdivision (2-a) to read as follows:

9 (2-a) "Price," in relation to the amount or price paid
10 for a room in a hotel, has the meaning assigned by Section 156.001.

11 SECTION 4. This Act is a clarification of existing law and
12 does not imply that existing law may be construed as inconsistent
13 with the law as amended by this Act.

14 SECTION 5. 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.