

By: Geren

H.B. No. 2384

A BILL TO BE ENTITLED

AN ACT

relating to hotel occupancy taxes and livestock facility use taxes  
for certain venue projects.

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

SECTION 1. Section 334.254, Local Government Code, is  
amended by amending Subsection (a) and adding Subsection (d) to  
read as follows:

(a) Except as provided by Subsection (c) or (d), the tax  
authorized by this subchapter may be imposed by a municipality or  
county at any rate not to exceed two percent of the price paid for a  
room in a hotel.

(d) A municipality with a population of more than 700,000  
located in a county with a population of more than one million that  
is adjacent to a county with a population of more than two million  
may impose the tax authorized by this subchapter at any rate not to  
exceed three percent of the price paid for a room in a hotel.

SECTION 2. Section 334.255(a), Local Government Code, is  
amended to read as follows:

(a) A municipality or county that has adopted a tax under  
this subchapter at a rate of less than three [~~two~~] percent may by  
ordinance or order increase the rate of the tax to the maximum  
applicable rate if the increase is approved by a majority of the  
registered voters of that municipality or county voting at an  
election called and held for that purpose.

SECTION 3. Section 334.401(1), Local Government Code, is amended to read as follows:

(1) "Designated facility" means:

(A) an approved venue project a significant ~~the principal~~ use of which is for rodeos, livestock shows, equestrian events, agricultural expositions, county fairs, or similar events; and

(B) a facility containing livestock stalls or pens located adjacent to the approved venue project.

SECTION 4. Section 334.403(b), Local Government Code, is amended to read as follows:

(b) The municipality or county may impose the facility use tax under this subchapter only at a designated facility that is or includes an approved venue project.

SECTION 5. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2011.