

By: Oliveira

H.B. No. 3014

A BILL TO BE ENTITLED

AN ACT

relating to the tax exemption for permanent hotel residents.

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. DEFINITION. In this chapter, "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:

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

(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; or

(3) that part of an apartment or condominium building that consists of unfurnished dwelling units that are leased to tenants, as defined by Section 92.001, Property Code.

SECTION 2. Section 351.002(c), Tax Code, is amended to read as follows:

1 (c) The tax does not apply to a person who has the right to
2 use or possess a room in a hotel for at least 30 consecutive days, so
3 long as there is no interruption of payment for that period [~~is a~~
4 ~~permanent resident under Section 156.101 of this code~~].

5 SECTION 3. Section 352.001(1), Tax Code, is amended to read
6 as follows:

7 (1) "Hotel" has the meaning assigned by Section
8 156.001 [~~156.001(1)~~].

9 SECTION 4. Section 352.002(c), Tax Code, is amended to read
10 as follows:

11 (c) The tax does not apply to a person who has the right to
12 use or possess a room in a hotel for at least 30 consecutive days, so
13 long as there is no interruption of payment for that period [~~is a~~
14 ~~permanent resident under Section 156.101 of this code~~].

15 SECTION 5. Section 156.101, Tax Code, is repealed.

16 SECTION 6. This Act takes effect July 1, 2011, if it
17 receives a vote of two-thirds of all the members elected to each
18 house, as provided by Section 39, Article III, Texas Constitution.
19 If this Act does not receive the vote necessary for effect on that
20 date, this Act takes effect October 1, 2011.