

AN ACT

relating to the rate of the hotel occupancy tax in certain counties.

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

SECTION 1. Section 352.003, Tax Code, is amended by adding Subsection (q) to read as follows:

(q) Except as otherwise provided by this subsection, the tax rate in a county authorized to impose the tax under Section 352.002(a)(13) may not exceed seven percent of the price paid for a room in the hotel. If a municipality in the county imposes a tax under Chapter 351, the county may impose the tax on a hotel to which the municipal tax applies at a rate that, when added to the municipal tax rate, does not exceed seven percent of the price paid for a room in the hotel.

SECTION 2. 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.

President of the Senate

Speaker of the House

I certify that H.B. No. 3076 was passed by the House on May 3, 2011, by the following vote: Yeas 142, Nays 2, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 3076 was passed by the Senate on May 25, 2011, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor