

1-1 By: Gallego (Senate Sponsor - Uresti) H.B. No. 3076  
1-2 (In the Senate - Received from the House May 4, 2011;  
1-3 May 5, 2011, read first time and referred to Committee on  
1-4 Intergovernmental Relations; May 21, 2011, reported favorably by  
1-5 the following vote: Yeas 3, Nays 0; May 21, 2011, sent to printer.)

1-6 A BILL TO BE ENTITLED  
1-7 AN ACT

1-8 relating to the rate of the hotel occupancy tax in certain counties.

1-9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-10 SECTION 1. Section 352.003, Tax Code, is amended by adding  
1-11 Subsection (q) to read as follows:

1-12 (q) Except as otherwise provided by this subsection, the tax  
1-13 rate in a county authorized to impose the tax under Section  
1-14 352.002(a)(13) may not exceed seven percent of the price paid for a  
1-15 room in the hotel. If a municipality in the county imposes a tax  
1-16 under Chapter 351, the county may impose the tax on a hotel to which  
1-17 the municipal tax applies at a rate that, when added to the  
1-18 municipal tax rate, does not exceed seven percent of the price paid  
1-19 for a room in the hotel.

1-20 SECTION 2. This Act takes effect immediately if it receives  
1-21 a vote of two-thirds of all the members elected to each house, as  
1-22 provided by Section 39, Article III, Texas Constitution. If this  
1-23 Act does not receive the vote necessary for immediate effect, this  
1-24 Act takes effect September 1, 2011.

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