

By: Eltife

S.B. No. 349

A BILL TO BE ENTITLED

AN ACT

relating to the hotel occupancy tax rate in certain municipalities.

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

SECTION 1. Section 351.003, Tax Code, is amended by adding Subsections (e) and (f) to read as follows:

(e) The rate in a municipality that has a population of more than 95,000 and is in a county that borders Lake Palestine and has a population of more than 200,000 may not exceed nine percent of the price paid for a room.

(f) The rate in a municipality that has a population of at least 80,000, and is partially located in a county that borders the State of Louisiana and that has a population of at least 60,000 may not exceed nine percent of the price paid for a room.

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.