

1-1 By: Eltife S.B. No. 349  
1-2 (In the Senate - Filed January 13, 2011; February 2, 2011,  
1-3 read first time and referred to Committee on Finance;  
1-4 February 17, 2011, rereferred to Committee on Intergovernmental  
1-5 Relations; March 21, 2011, reported adversely, with favorable  
1-6 Committee Substitute by the following vote: Yeas 5, Nays 0;  
1-7 March 21, 2011, sent to printer.)

1-8 COMMITTEE SUBSTITUTE FOR S.B. No. 349 By: Nichols

1-9 A BILL TO BE ENTITLED  
1-10 AN ACT

1-11 relating to the hotel occupancy tax rate in certain municipalities.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 351.003, Tax Code, is amended by adding  
1-14 Subsections (e) and (f) to read as follows:

1-15 (e) The rate in a municipality that has a population of more  
1-16 than 95,000 and is in a county that borders Lake Palestine and has a  
1-17 population of more than 200,000 may not exceed nine percent of the  
1-18 price paid for a room.

1-19 (f) The rate in a municipality that has a population of at  
1-20 least 80,000, and is partially located in a county that borders the  
1-21 State of Louisiana and that has a population of at least 60,000 may  
1-22 not exceed nine percent of the price paid for a room.

1-23 SECTION 2. This Act takes effect immediately if it receives  
1-24 a vote of two-thirds of all the members elected to each house, as  
1-25 provided by Section 39, Article III, Texas Constitution. If this  
1-26 Act does not receive the vote necessary for immediate effect, this  
1-27 Act takes effect September 1, 2011.

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