

1-1 By: Nichols S.B. No. 1185
1-2 (In the Senate - Filed March 4, 2011; March 16, 2011, read
1-3 first time and referred to Committee on Economic Development;
1-4 March 28, 2011, reported favorably by the following vote: Yeas 7,
1-5 Nays 0; March 28, 2011, sent to printer.)

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

1-8 relating to the authority of certain counties to impose a hotel
1-9 occupancy tax for the operation and maintenance of a fairground in
1-10 the county.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 352.002, Tax Code, is amended by adding
1-13 Subsection (o) to read as follows:

1-14 (o) The commissioners court of a county that has a
1-15 population of 65,000 or more and that is bordered by the Neches and
1-16 Trinity Rivers may impose a tax as provided by Subsection (a).

1-17 SECTION 2. Section 352.003, Tax Code, is amended by adding
1-18 Subsection (n) to read as follows:

1-19 (n) The tax rate in a county authorized to impose the tax
1-20 under Section 352.002(o) may not exceed two percent of the price
1-21 paid for a room in a hotel.

1-22 SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended
1-23 by adding Section 352.1037 to read as follows:

1-24 Sec. 352.1037. USE OF REVENUE: CERTAIN COUNTIES BORDERING
1-25 NECHES AND TRINITY RIVERS. The revenue from a tax imposed under
1-26 this chapter by a county authorized to impose the tax under Section
1-27 352.002(o) may be used only to operate and maintain a fairground in
1-28 the county.

1-29 SECTION 4. This Act takes effect immediately if it receives
1-30 a vote of two-thirds of all the members elected to each house, as
1-31 provided by Section 39, Article III, Texas Constitution. If this
1-32 Act does not receive the vote necessary for immediate effect, this
1-33 Act takes effect September 1, 2011.

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