

By: Hegar

S.B. No. 1413

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the authority of certain counties to impose a county
3 hotel occupancy tax and to the rate of the tax.

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

5 SECTION 1. Section 352.002, Tax Code, is amended by adding
6 Subsection (p) to read as follows:

7 (p) The commissioners court of a county that has a
8 population of 80,000 or less, in which two state parks are located,
9 and through which the Colorado River flows but that is not bordered
10 by that river may impose a tax as authorized by Subsection (a).

11 SECTION 2. Section 352.003, Tax Code, is amended by adding
12 Subsection (o) to read as follows:

13 (o) Except as otherwise provided by this subsection, the tax
14 rate in a county authorized to impose the tax under Section
15 352.002(p) may not exceed 7.75 percent of the price paid for a room
16 in a hotel. The county shall impose the tax authorized under
17 Section 352.002(p) at a rate that may not exceed 0.75 percent of the
18 price paid for a room in a hotel if the hotel is located in:

19 (1) a municipality that imposes a tax under Chapter
20 351 applicable to the hotel; or

21 (2) the extraterritorial jurisdiction of that
22 municipality and the municipality imposes a tax in that area under
23 Section 351.0025 applicable to the hotel.

24 SECTION 3. This Act takes effect immediately if it receives

1 a vote of two-thirds of all the members elected to each house, as
2 provided by Section 39, Article III, Texas Constitution. If this
3 Act does not receive the vote necessary for immediate effect, this
4 Act takes effect September 1, 2011.