

1-1 By: Hegar S.B. No. 1413
1-2 (In the Senate - Filed March 10, 2011; March 22, 2011, read
1-3 first time and referred to Committee on Economic Development;
1-4 April 11, 2011, reported favorably by the following vote: Yeas 6,
1-5 Nays 0; April 11, 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 county
1-9 hotel occupancy tax and to the rate of the tax.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 352.002, Tax Code, is amended by adding
1-12 Subsection (p) to read as follows:

1-13 (p) The commissioners court of a county that has a
1-14 population of 80,000 or less, in which two state parks are located,
1-15 and through which the Colorado River flows but that is not bordered
1-16 by that river may impose a tax as authorized by Subsection (a).

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

1-19 (o) Except as otherwise provided by this subsection, the tax
1-20 rate in a county authorized to impose the tax under Section
1-21 352.002(p) may not exceed 7.75 percent of the price paid for a room
1-22 in a hotel. The county shall impose the tax authorized under
1-23 Section 352.002(p) at a rate that may not exceed 0.75 percent of the
1-24 price paid for a room in a hotel if the hotel is located in:

1-25 (1) a municipality that imposes a tax under Chapter
1-26 351 applicable to the hotel; or

1-27 (2) the extraterritorial jurisdiction of that
1-28 municipality and the municipality imposes a tax in that area under
1-29 Section 351.0025 applicable to the hotel.

1-30 SECTION 3. This Act takes effect immediately if it receives
1-31 a vote of two-thirds of all the members elected to each house, as
1-32 provided by Section 39, Article III, Texas Constitution. If this
1-33 Act does not receive the vote necessary for immediate effect, this
1-34 Act takes effect September 1, 2011.

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