

By: Zaffirini

S.B. No. 1917

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the tax exemption for permanent hotel residents in  
3 certain smaller municipalities.

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

5 SECTION 1. Section 351.002(c), Tax Code, is amended to read  
6 as follows:

7 (c) The tax does not apply to a person who is a permanent  
8 resident under Section 156.101 [~~of this code~~]. This subsection  
9 does not apply to a municipality with a population of less than  
10 50,000.

11 SECTION 2. Subchapter A, Chapter 351, Tax Code, is amended  
12 by adding Section 351.0065 to read as follows:

13 Sec. 351.0065. EXEMPTION: APARTMENTS OR CONDOMINIUMS IN  
14 CERTAIN SMALLER MUNICIPALITIES. (a) This section applies only to a  
15 municipality with a population of less than 50,000.

16 (b) The tax imposed by this chapter does not apply to that  
17 part of an apartment or condominium building that consists of  
18 unfurnished dwelling units that are leased to tenants, as defined  
19 by Section 92.001, Property Code.

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