

By: Burnam

H.B. No. 56

A BILL TO BE ENTITLED

AN ACT

relating to the tax exemption for permanent hotel residents.

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

SECTION 1. Section 351.002, Tax Code, is amended to read as follows:

Sec. 351.002. TAX AUTHORIZED. (a) A municipality by ordinance may impose a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2 or more each day, and is ordinarily used for sleeping.

(b) The price of a room in a hotel does not include the cost of food served by the hotel and the cost of personal services performed by the hotel for the person except for those services related to cleaning and readying the room for use or possession.

~~[(c) The tax does not apply to a person who is a permanent resident under Section 156.101 of this code.]~~

SECTION 2. This Act takes effect September 1, 2013.