Substitute the following for H.B. No. 505:

By:　Springer　　　　　　　　　　　　　　　　C.S.H.B. No. 505

A BILL TO BE ENTITLED

1　　　　　　　　　　　　　　　　AN ACT

2　relating to authorizing certain counties to impose a hotel

3　occupancy 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 (r) to read as follows:

7　　　　　　(r)　The commissioners court of a county with a population of

8　less than 50,000 through which the Aransas River flows and that has

9　a municipality with a population of more than 10,000 may impose a

10　tax as provided by Subsection (a).

11　　　　　　SECTION 2.　Section 352.003, Tax Code, is amended by adding

12　Subsection (s) to read as follows:

13　　　　　　(s)　The county tax rate in a county authorized to impose the

14　tax under Section 352.002(r) may not exceed two percent of the price

15　paid for a room in a hotel if the hotel is located in a municipality

16　that imposes a tax under Chapter 351 applicable to that hotel.

17　　　　　　SECTION 3.　Subchapter B, Chapter 352, Tax Code, is amended

18　by adding Section 352.1039 to read as follows:

19　　　　　　Sec. 352.1039.　USE OF REVENUE: CERTAIN COUNTIES THROUGH

20　WHICH ARANSAS RIVER FLOWS.　The revenue from a tax imposed under

21　this chapter by a county authorized to impose the tax under Section

22　352.002(r) may be used only to:

23　　　　　　　　(1)　operate, maintain, and improve a convention center

24　in the county; and

1   (2) advertise and conduct solicitations and

2 promotional programs to attract tourists and convention delegates

3 and registrants to the county.

4   SECTION 4. This Act takes effect immediately if it receives

5 a vote of two-thirds of all the members elected to each house, as

6 provided by Section 39, Article III, Texas Constitution. If this

7 Act does not receive the vote necessary for immediate effect, this

8 Act takes effect September 1, 2013.