

By: Lozano

H.B. No. 505

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of certain counties to impose a hotel
3 occupancy tax for the operation, maintenance, and improvement of a
4 convention center in the county.

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

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

8 (r) The commissioners court of a county with a population of
9 less than 50,000 through which the Aransas River flows and that has
10 a municipality with a population of more than 10,000 may impose a
11 tax as provided by Subsection (a).

12 SECTION 2. Subchapter B, Chapter 352, Tax Code, is amended
13 by adding Section 352.1039 to read as follows:

14 Sec. 352.1039. USE OF REVENUE: CERTAIN COUNTIES THROUGH
15 WHICH ARANSAS RIVER FLOWS. The revenue from a tax imposed under
16 this chapter by a county authorized to impose the tax under Section
17 352.002(r) may be used only to operate, maintain, and improve a
18 convention center in the county.

19 SECTION 3. This Act takes effect immediately if it receives
20 a vote of two-thirds of all the members elected to each house, as
21 provided by Section 39, Article III, Texas Constitution. If this
22 Act does not receive the vote necessary for immediate effect, this
23 Act takes effect September 1, 2013.