

By: King of Zavala

H.B. No. 722

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the authority of certain counties to impose a county  
3 hotel 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 (s) to read as follows:

7 (s) The commissioners court of a county through which the  
8 Nueces River flows, that has a population of more than 11,500 and  
9 less than 25,000, and that shares a border with a county that  
10 borders the United Mexican States may impose a tax as provided by  
11 Subsection (a). The tax imposed under this subsection does not  
12 apply to a hotel located in a municipality that imposes a tax under  
13 Chapter 351 applicable to the hotel.

14 SECTION 2. This Act takes effect immediately if it receives  
15 a vote of two-thirds of all the members elected to each house, as  
16 provided by Section 39, Article III, Texas Constitution. If this  
17 Act does not receive the vote necessary for immediate effect, this  
18 Act takes effect September 1, 2013.