

By: Lozano

H.B. No. 1283

A BILL TO BE ENTITLED

AN ACT

relating to the tax exemption for permanent hotel residents in certain municipalities and counties.

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

SECTION 1. Section 351.002, Tax Code, is amended by adding Subsection (d) to read as follows:

(d) Notwithstanding Subsection (c), a municipality located in a county with a population of less than 50,000 through which the Aransas River flows and that has a municipality with a population of more than 10,000 by ordinance may define "permanent resident" as a person who has the right to use or possess a room in a hotel for at least 60 consecutive days, so long as there is no interruption of payment for the period.

SECTION 2. Section 352.002, Tax Code, is amended by adding Subsection (c-1) to read as follows:

(c-1) Notwithstanding Subsection (c), a county with a population of less than 50,000 through which the Aransas River flows and that has a municipality with a population of more than 10,000 by order or resolution may define "permanent resident" as a person who has the right to use or possess a room in a hotel for at least 60 consecutive days, so long as there is no interruption of payment for the period.

SECTION 3. The change in law made by this Act applies to a person who has the right to use or possess a room in a hotel on or

1 after the effective date of this Act, regardless of whether that  
2 right began before the effective date of this Act.

3 SECTION 4. The change in law made by this Act does not  
4 affect tax liability accruing before the effective date of this  
5 Act. That liability continues in effect as if this Act had not been  
6 enacted, and the former law is continued in effect for the  
7 collection of taxes due and for civil and criminal enforcement of  
8 the liability for those taxes.

9 SECTION 5. This Act takes effect September 1, 2013.