

By: Toth, King of Parker, Flynn, Huberty,
et al.

H.B. No. 2808

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the state hotel occupancy tax for
certain members of the Texas State Guard.

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

SECTION 1. Subchapter C, Chapter 156, Tax Code, is amended
by adding Section 156.105 to read as follows:

Sec. 156.105. EXCEPTION--TEXAS STATE GUARD MEMBERS. (a)
This chapter does not impose a tax on a member of the Texas State
Guard who uses or possesses a room in a hotel while the member is
required to be on duty for drill purposes at a location away from
the member's permanent residence.

(b) The comptroller shall adopt rules to implement this
section. The rules may provide for the use of a properly completed
exemption certificate under Section 156.104 or for the issuance by
the comptroller of a letter of exemption to a Texas State Guard
member who is required to be on duty for drill purposes at a
location away from the member's permanent residence.

SECTION 2. The change in law made by this Act does not
affect tax liability accruing before the effective date of this
Act. That liability continues in effect as if this Act had not been
enacted, and the former law is continued in effect for the
collection of taxes due and for civil and criminal enforcement of
the liability for those taxes.

SECTION 3. This Act takes effect September 1, 2013.