

By: Toth

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.