

By: King of Zavala

H.B. No. 3337

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 (t) to read as follows:

7 (t) The commissioners court of a county through which the
8 Frio River flows, that has a population of 17,000 or more, that does
9 not share a border with a county that borders the United Mexican
10 States, and the county seat of which holds an annual potato fest may
11 impose a tax as provided by Subsection (a). The tax imposed under
12 this subsection does not apply to a hotel located in a municipality
13 that imposes a tax under 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.