

By: Uresti

S.B. No. 319

A BILL TO BE ENTITLED

AN ACT

relating to the tax exemption for permanent hotel residents.

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

SECTION 1. Section 156.101, Tax Code, is amended to read as follows:

Sec. 156.101. EXCEPTION--PERMANENT RESIDENT. This chapter does not impose a tax on an individual [~~a person~~] who has the right to use or possess a room in a hotel for at least 30 consecutive days, so long as there is no interruption of payment for the period.

SECTION 2. (a) 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 after the effective date of this Act, regardless of whether that right began before the effective date of this Act.

(b) For an individual who is eligible for the exception under Section 156.101, Tax Code, on the effective date of this Act, each consecutive day on which the individual had the right to use or possess a room in a hotel before the effective date of this Act is included in determining the period in which the individual has the right to use or possess the room for purposes of Section 156.101, Tax Code.

SECTION 3. 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

S.B. No. 319

1 collection of taxes due and for civil and criminal enforcement of
2 the liability for those taxes.

3 SECTION 4. This Act takes effect September 1, 2013.