

By: Rodriguez

S.B. No. 1585

A BILL TO BE ENTITLED

AN ACT

relating to the authority of certain counties to impose a hotel occupancy tax for the operation and maintenance of a fairground, county barn, and county park in the county.

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

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

(t) The commissioners court of a county that borders the Rio Grande River and has a population of less than 6,000 and an area of more than 2,500 square miles may impose a tax as provided by Subsection (a).

SECTION 2. Section 352.003, Tax Code, is amended by adding Subsection (t) to read as follows:

(t) The tax rate in a county authorized to impose a tax under Section 352.002(t) may not exceed two percent of the price paid for a room in a hotel.

SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended by adding Section 352.1039 to read as follows:

Sec. 352.1039. USE OF REVENUE: CERTAIN COUNTIES BORDERING THE RIO GRANDE RIVER. The revenue from a tax imposed under this chapter by a county authorized to impose the tax under Section 352.002(t) may be used only to operate and maintain a fairground, county barn, and county park in the county that has a substantial impact on tourism and hotel activity.

1           SECTION 4. This Act takes effect immediately if it receives  
2 a vote of two-thirds of all the members elected to each house, as  
3 provided by Section 39, Article III, Texas Constitution. If this  
4 Act does not receive the vote necessary for immediate effect, this  
5 Act takes effect on September 1, 2013.