

By: Uresti

S.B. No. 1833

A BILL TO BE ENTITLED

AN ACT

relating to the rate of the hotel occupancy tax in certain counties.

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

SECTION 1. Section 352.003(q), Tax Code, is amended to read as follows:

(q) Except as otherwise provided by this subsection, the tax rate in a county authorized to impose the tax under Section 352.002(a)(13) may not exceed seven percent of the price paid for a room in the hotel. The county shall impose the tax authorized under Section 352.002(a)(13) at a rate that may not exceed two percent of the price paid for a room in a hotel if the hotel is located in:

(1) a municipality that imposes a tax under Chapter 351 applicable to the hotel; or

(2) the extraterritorial jurisdiction of that municipality and the municipality imposes a tax in that area under Section 351.0025 applicable to the hotel. [~~If a municipality in the county imposes a tax under Chapter 351, the county may impose the tax on a hotel to which the municipal tax applies at a rate that, when added to the municipal tax rate, does not exceed seven percent of the price paid for a room in the hotel.~~]

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

S.B. No. 1833

1 Act takes effect September 1, 2013.