

1-1 By: Craddick (Senate Sponsor - Seliger) H.B. No. 2019  
 1-2 (In the Senate - Received from the House April 27, 2015;  
 1-3 April 28, 2015, read first time and referred to Committee on  
 1-4 Natural Resources and Economic Development; May 21, 2015, reported  
 1-5 adversely, with favorable Committee Substitute by the following  
 1-6 vote: Yeas 10, Nays 0; May 21, 2015, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13			X	
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			

1-20 COMMITTEE SUBSTITUTE FOR H.B. No. 2019 By: Seliger

1-21 A BILL TO BE ENTITLED  
 1-22 AN ACT

1-23 relating to the authority of certain counties to impose a hotel  
 1-24 occupancy tax.

1-25 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-26 SECTION 1. Section 352.002, Tax Code, is amended by  
 1-27 amending Subsection (a-1) and adding Subsection (n) to read as  
 1-28 follows:

1-29 (a-1) In addition to the counties described by Subsection  
 1-30 (a), the commissioners court of a county in which an airport  
 1-31 essential to the economy of the county is located may by the  
 1-32 adoption of an order or resolution impose a tax on a person who,  
 1-33 under a lease, concession, permit, right of access, license,  
 1-34 contract, or agreement, pays for the use or possession or for the  
 1-35 right to the use or possession of a room that is in a hotel, costs \$2  
 1-36 or more each day, and is ordinarily used for sleeping. For the  
 1-37 purposes of this subsection, an airport is considered to be  
 1-38 essential to the economy of a county only if the airport is a  
 1-39 commercial-service international airport within Class C airspace  
 1-40 and is located in a county and owned by a municipality each having a  
 1-41 population of less than 150,000 [~~125,000~~]. This subsection does  
 1-42 not apply to a county described by Subsection (a)(13).

1-43 (n) The commissioners court of a county with a population of  
 1-44 more than 300,000 and in which there is located all or part of the  
 1-45 most populous military installation in this state may impose a tax  
 1-46 as provided by Subsection (a).

1-47 SECTION 2. Section 352.003, Tax Code, is amended by adding  
 1-48 Subsection (p) to read as follows:

1-49 (p) In a county authorized to impose the tax under Section  
 1-50 352.002(n), the county tax rate in relation to a hotel located in a  
 1-51 municipality that imposes a tax under Chapter 351 may not exceed a  
 1-52 rate that, when added to the rate of the tax imposed by the  
 1-53 municipality under Chapter 351, exceeds the sum of the rate  
 1-54 prescribed by Section 351.003(a) plus two percent.

1-55 SECTION 3. This Act takes effect immediately if it receives  
 1-56 a vote of two-thirds of all the members elected to each house, as  
 1-57 provided by Section 39, Article III, Texas Constitution. If this  
 1-58 Act does not receive the vote necessary for immediate effect, this  
 1-59 Act takes effect September 1, 2015.

1-60 \* \* \* \* \*