

House Bill 2019
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

SECTION 1. Section 352.002(a-1), Tax Code, is amended to read as follows:

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

No equivalent provision.

SENATE VERSION (CS)

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

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

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

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

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

CONFERENCE

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HOUSE VERSION

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 Act takes effect September 1, 2015.

SENATE VERSION (CS)

SECTION 3. Same as House version.

CONFERENCE