

By: Springer

H.B. No. 3181

A BILL TO BE ENTITLED

AN ACT

1
2 relating to authorizing certain counties to impose a hotel
3 occupancy tax and to the purposes for which that tax revenue may be
4 used.

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

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

8 (x) The commissioners court of a county that has a
9 population of less than 100,000 and that borders Lake Ray Roberts
10 may impose a tax as provided by Subsection (a).

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

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

16 SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended
17 by adding Section 352.113 to read as follows:

18 Sec. 352.113. USE OF REVENUE: CERTAIN COUNTIES BORDERING
19 LAKE RAY ROBERTS. In addition to the purposes authorized by this
20 chapter, the revenue from a tax imposed under this chapter by a
21 county authorized to impose the tax under Section 352.002(x) may be
22 used for any purpose described by Section 352.101(a).

23 SECTION 4. This Act takes effect immediately if it receives
24 a vote of two-thirds of all the members elected to each house, as

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1 provided by Section 39, Article III, Texas Constitution. If this
2 Act does not receive the vote necessary for immediate effect, this
3 Act takes effect September 1, 2017.