By: Rodríguez   S.B. No. 799
(Blanco)

A BILL TO BE ENTITLED

1   AN ACT

2   relating to the authority of certain counties to impose a hotel

3   occupancy tax.

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

5   SECTION 1.   Section 352.002(a), Tax Code, is amended to read

6   as follows:

7   (a)   The commissioners courts of the following counties by

8   the adoption of an order or resolution may impose a tax on a person

9   who, under a lease, concession, permit, right of access, license,

10   contract, or agreement, pays for the use or possession or for the

11   right to the use or possession of a room that is in a hotel, costs $2

12   or more each day, and is ordinarily used for sleeping:

13   (1)   a county that has a population of more than 3.3

14   million;

15   (2)   a county that has a population of 90,000 or more,

16   borders the United Mexican States, does not border the Gulf of

17   Mexico, and does not have four [three] or more cities that each have

18   a population of more than 25,000 [17,500];

19   (3)   a county in which there is no municipality;

20   (4)   a county in which there is located an Indian

21   reservation under the jurisdiction of the United States government;

22   (5)   a county that has a population of 30,000 or less,

23   that has no more than one municipality with a population of less

24   than 2,500, and that borders two counties located wholly in the

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1 Edwards Aquifer Authority established by Chapter 626, Acts of the
2 73rd Legislature, Regular Session, 1993;
3   (6)   a county that borders the Gulf of Mexico;
4   (7)   a county that has a population of less than 5,000,
5 that borders the United Mexican States, and in which there is
6 located a major observatory;
7   (8)   a county that has a population of 12,000 or less
8 and borders the Toledo Bend Reservoir;
9   (9)   a county that has a population of less than 12,500
10 and an area of less than 275 square miles;
11   (10)   a county that has a population of 30,000 or less
12 and borders Possum Kingdom Lake;
13   (11)   a county that borders the United Mexican States
14 and has a population of more than 300,000 and less than 800,000;
15   (12)   a county that has a population of 35,000 or more
16 and borders or contains a portion of Lake Fork Reservoir;
17   (13)   a county that borders the United Mexican States
18 and in which there is located a national recreation area;
19   (14)   a county that borders the United Mexican States
20 and in which there is located a national park of more than 400,000
21 acres;
22   (15)   a county that has a population of 28,000 or less,
23 that has no more than four municipalities, and that is located
24 wholly in the Edwards Aquifer Authority established by Chapter 626,
25 Acts of the 73rd Legislature, Regular Session, 1993;
26   (16)   a county that has a population of 25,000 or less,
27 whose territory is less than 750 square miles, and that has two

1 incorporated municipalities, each with a population of 800 or less,

2 located on the Frio River;

3 (17) a county that has a population of 34,000 or more

4 and borders Lake Buchanan;

5 (18) a county that has a population of more than 45,000

6 and less than 75,000, that borders the United Mexican States, and

7 that borders or contains a portion of Falcon Lake;

8 (19) a county with a population of 22,000 or less that

9 borders the Neches River and in which there is located a national

10 preserve;

11 (20) a county that has a population of 28,000 or less

12 and that borders or contains a portion of Lake Livingston;

13 (21) a county through which the Pedernales River flows

14 and in which the birthplace of a president of the United States is

15 located;

16 (22) a county that has a population of more than 15,000

17 but less than 20,000 and borders Lake Buchanan;

18 (23) a county with a population of less than 11,000

19 that is bordered by the Sulphur River;

20 (24) a county that has a population of 16,000 or more

21 and borders the entire north shore of Lake Somerville;

22 (25) a county that has a population of 20,000 or less

23 and that is bordered by the Brazos and Navasota Rivers;

24 (26) a county that has a population of more than 15,000

25 and less than 25,000 and is located on the Trinity and Navasota

26 Rivers;

27 (27) a county that has a population of less than 15,000

1 and that is bordered by the Trinity and Navasota Rivers;

2   (28) a county that borders or contains a portion of the

3 Neches River, the Sabine River, and Sabine Lake; and

4   (29) a county that borders Whitney Lake.

5   SECTION 2. This Act takes effect immediately if it receives

6 a vote of two-thirds of all the members elected to each house, as

7 provided by Section 39, Article III, Texas Constitution. If this

8 Act does not receive the vote necessary for immediate effect, this

9 Act takes effect September 1, 2017.