

By: Kuempel

H.B. No. 1633

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the imposition and rate of the county hotel occupancy  
3 tax in certain counties; authorizing the imposition of a tax.

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

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

7 (z) The commissioners court of a county with a population of  
8 not more than 50,000 and in which an annual peanut festival is held  
9 may impose a tax as provided by Subsection (a).

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

12 (w) The tax rate in a county authorized to impose the tax  
13 under Section 352.002(z) may not exceed seven percent of the price  
14 paid for a room in a hotel, except that the tax rate may not exceed  
15 two percent of the price paid for a room in a hotel if the hotel is  
16 located in:

17 (1) a municipality that imposes a tax under Chapter  
18 351 applicable to the hotel; or

19 (2) the extraterritorial jurisdiction of a  
20 municipality that imposes a tax under Section 351.0025 applicable  
21 to the hotel.

22 SECTION 3. This Act takes effect immediately if it receives  
23 a vote of two-thirds of all the members elected to each house, as  
24 provided by Section 39, Article III, Texas Constitution. If this

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1 Act does not receive the vote necessary for immediate effect, this  
2 Act takes effect September 1, 2019.