

AN ACT

relating to the county hotel occupancy tax rate in certain counties.

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

SECTION 1. Section 352.003(c), Tax Code, is amended to read as follows:

(c) The rate in a county that does not have a municipality may not exceed four percent of the price paid for a room in a hotel. This subsection does not apply to:

- (1) a county that ~~+~~ has a population of 10,000 or more and ~~+~~ and ~~+~~ borders the United Mexican States; or
- (2) a county that borders three counties, each of which borders the United Mexican States.

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, 2019.

President of the Senate

Speaker of the House

I certify that H.B. No. 2272 was passed by the House on May 3, 2019, by the following vote: Yeas 108, Nays 32, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2272 was passed by the Senate on May 22, 2019, by the following vote: Yeas 25, Nays 6.

Secretary of the Senate

APPROVED: _____

Date

Governor