

By: Guillen

H.B. No. 2272

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the county hotel occupancy tax rate in certain
3 counties.

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

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

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

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

15 SECTION 2. This Act takes effect immediately if it receives
16 a vote of two-thirds of all the members elected to each house, as
17 provided by Section 39, Article III, Texas Constitution. If this
18 Act does not receive the vote necessary for immediate effect, this
19 Act takes effect September 1, 2019.