

SENATE AMENDMENTS

2nd Printing

By: Kuempel

H.B. No. 1634

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 (y) to read as follows:

7 (y) The commissioners court of a county with a population of
8 110,000 or more through which the Guadalupe River flows may impose a
9 tax as provided by Subsection (a).

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

12 (v) The tax rate in a county authorized to impose the tax
13 under Section 352.002(y) 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

H.B. No. 1634

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

ADOPTED

MAY 22 2019

Letay Paul
Secretary of the Senate

FLOOR AMENDMENT NO. 1

BY: *Campbell*

1 Amend H.B. No. 1634 (senate committee printing) in SECTION 1
2 of the bill, at the end of added Section 352.002(y), Tax Code (page
3 1, line 29), by inserting the following:

4 The tax imposed under this subsection does not apply to a hotel
5 located in a municipality that:

6 (1) has a population of 50,000 or more;

7 (2) is the county seat of a county adjacent to the
8 county to which this subsection applies; and

9 (3) imposes a tax under Chapter 351 applicable to the
10 hotel.

ADOPTED

MAY 22 2019

FLOOR AMENDMENT NO. 2

Henry Spaw BY: Taylor
Secretary of the Senate

1 Amend HB 1034 (senate committee printing) by adding
2 the following appropriately numbered SECTION to the bill and
3 renumbering the SECTIONS of the bill accordingly:

4 SECTION ____ . Section 351.101, Tax Code, is amended by adding
5 Subsection (q) to read as follows:

6 (q) In addition to the purposes provided by Subsections (a)
7 and (e), a municipality with a population of more than 10,000 that
8 has a city hall located less than three miles from a space center
9 operated by an agency of the federal government and that is wholly
10 located in a county with a population of four million or more may
11 use revenue from the hotel occupancy tax for the construction,
12 improvement, enlarging, equipping, renovating, repairing,
13 operation, and maintenance of a coliseum or multiuse facility and
14 related infrastructure or a venue, as defined by Section
15 334.001(4), Local Government Code, that is related to the promotion
16 of tourism, including a hotel, resort, or convention center
17 facility located on land owned by the municipality or a nonprofit
18 corporation acting on behalf of the municipality.

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 23, 2019

TO: Honorable Dennis Bonnen, Speaker of the House, House of Representatives

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: HB1634 by Kuempel (Relating to the imposition and rate of the county hotel occupancy tax in certain counties; authorizing the imposition of a tax.), **As Passed 2nd House**

No fiscal implication to the State is anticipated.

This bill would amend Chapter 352 of the Tax Code, regarding county hotel occupancy taxes.

Section 352.002 would be amended by adding Subsection (y) to provide that the commissioners court of a county with a population of 110,000 or more through which the Guadalupe River flows may impose a county hotel occupancy tax. The tax authorized by this Subsection would not apply to a hotel located in a municipality that: 1) has a population of 50,000 or more; 2) is the county seat of a county adjacent to the county to which this subsection applies; and 3) imposes a tax under Tax Code Chapter 351 applicable to the hotel.

Section 352.003 would be amended by adding Subsection (v) to provide that the tax rate in a county authorized to impose the tax under Section 352.002(y) may not exceed seven percent of the price paid for a room in a hotel, except that the tax rate may not exceed two percent of the price paid for a room in a hotel if the hotel is located in: 1) a municipality that imposes a tax under Chapter 351 applicable to the hotel; or 2) the extraterritorial jurisdiction of a municipality that imposes a tax under Section 351.0025 applicable to the hotel.

The bill would allow a municipality with a population of more than 10,000 that has a city hall located less than three miles from a space center operated by an agency of the federal government and that is wholly located in a county with a population of four million or more to use revenue from the municipal hotel occupancy tax for the construction, improvement, enlarging, equipping, renovating, repairing, operation, and maintenance of a coliseum or multiuse facility and related infrastructure or a venue that is related to the promotion of tourism, including a hotel, resort, or convention center facility located on land owned by the municipality or a nonprofit corporation acting on behalf of the municipality.

This bill would take effect immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2019.

The bill would have no state revenue implications.

Local Government Impact

The bill would allow Guadalupe County to impose a county hotel occupancy tax. The bill would modify the allowable use of municipal hotel occupancy tax revenue in the City of Webster.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, SZ, KK, SD

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 10, 2019

TO: Honorable Brian Birdwell, Chair, Senate Committee on Natural Resources & Economic Development

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: HB1634 by Kuempel (Relating to the imposition and rate of the county hotel occupancy tax in certain counties; authorizing the imposition of a tax.), **As Engrossed**

No fiscal implication to the State is anticipated.

This bill would amend Chapter 352 of the Tax Code, regarding county hotel occupancy taxes.

Section 352.002 would be amended by adding Subsection (y) to provide that the commissioners court of a county with a population of 110,000 or more through which the Guadalupe River flows may impose a county hotel occupancy tax.

Section 352.003 would be amended by adding Subsection (v) to provide that the tax rate in a county authorized to impose the tax under Section 352.002(y) may not exceed seven percent of the price paid for a room in a hotel, except that the tax rate may not exceed two percent of the price paid for a room in a hotel if the hotel is located in: 1) a municipality that imposes a tax under Chapter 351 applicable to the hotel; or 2) the extraterritorial jurisdiction of a municipality that imposes a tax under Section 351.0025 applicable to the hotel.

This bill would take effect immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2019.

The bill would have no state revenue implications.

Local Government Impact

The bill would allow Guadalupe County to impose a county hotel occupancy tax.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, SZ, KK, SD

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 18, 2019

TO: Honorable Dustin Burrows, Chair, House Committee on Ways & Means

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: HB1634 by Kuempel (relating to the imposition and rate of the county hotel occupancy tax in certain counties; authorizing the imposition of a tax.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

This bill would amend Chapter 352 of the Tax Code, regarding county hotel occupancy taxes.

Section 352.002 would be amended by adding Subsection (y) to provide that the commissioners court of a county with a population of 110,000 or more through which the Guadalupe River flows may impose a county hotel occupancy tax.

Section 352.003 would be amended by adding Subsection (v) to provide that the tax rate in a county authorized to impose the tax under Section 352.002(y) may not exceed seven percent of the price paid for a room in a hotel, except that the tax rate may not exceed two percent of the price paid for a room in a hotel if the hotel is located in: 1) a municipality that imposes a tax under Chapter 351 applicable to the hotel; or 2) the extraterritorial jurisdiction of a municipality that imposes a tax under Section 351.0025 applicable to the hotel.

This bill would take effect immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2019.

The bill would have no state revenue implications.

Local Government Impact

The bill would allow Guadalupe County to impose a county hotel occupancy tax.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 9, 2019

TO: Honorable Dustin Burrows, Chair, House Committee on Ways & Means

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: HB1634 by Kuempel (Relating to the authority of certain counties to impose a hotel occupancy tax.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 352 of the Tax Code, regarding county hotel occupancy taxes.

Section 352.002 would be amended by adding Subsection (y) to provide that the commissioner's court of a county with a population of 110,000 or more through which the Guadalupe River flows may impose a county hotel occupancy tax.

The bill would take effect immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2019.

The bill would have no state revenue implications.

Local Government Impact

The bill would allow Guadalupe County to impose a county hotel occupancy tax.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD