87R19129 RDS-F

By:  Zwiener H.B. No. 2345

Substitute the following for H.B. No. 2345:

By:  Button C.S.H.B. No. 2345

A BILL TO BE ENTITLED

AN ACT

relating to the authority of certain counties to impose a hotel occupancy tax.

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

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

(aa) The commissioners court of a county that contains a headquarters and visitor center for a national historical park dedicated to a former president of the United States may impose a tax authorized by Subsection (a). The tax imposed under this subsection does not apply to a hotel located in a municipality that imposes a tax under Chapter 351 applicable to the hotel.

SECTION 2.  This Act takes effect September 1, 2021.