87R19066 CJC-D

By:  Harris H.B. No. 3217

A BILL TO BE ENTITLED

AN ACT

relating to the authority of certain counties to impose a hotel occupancy tax and the use of revenue from that tax.

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

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

(cc)  The commissioners court of a county with a population of more than 57,000 and less than 65,000 and that is bordered by the Neches and Trinity Rivers may impose a tax as provided by Subsection (a).

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

(aa)  The tax rate in a county authorized to impose the tax under Section 352.002(cc) may not exceed two percent of the price paid for a room in a hotel.

SECTION 3.  Section 352.1037, Tax Code, is amended to read as follows:

Sec. 352.1037.  USE OF REVENUE:  CERTAIN COUNTIES BORDERING NECHES AND TRINITY RIVERS. (a) The revenue from a tax imposed under this chapter by a county authorized to impose the tax under Section 352.002(o) may be used only to operate and maintain a fairground in the county that has a substantial impact on tourism and hotel activity.

(b)  The revenue from a tax imposed under this chapter by a county authorized to impose the tax under Section 352.002(cc) may be used to repair and renovate a civic center owned by the county in addition to the other purposes authorized by this chapter.

SECTION 4.  This Act takes effect September 1, 2021.