

By: Morales of Maverick

H.B. No. 2172

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 (v) to read as follows:

(v) The commissioners court of a county with a population of at least 50,000, that borders the Rio Grande River, that contains an airport owned by the county, and that does not contain an airport with regularly scheduled commercial airline flights may impose a tax as provided by Subsection (a).

SECTION 2. Subchapter B, Chapter 352, Tax Code, is amended by adding Section 352.114 to read as follows:

Sec. 352.114. USE OF REVENUE: CERTAIN COUNTIES THAT OWN AIRPORTS. In addition to the purposes authorized by this chapter, the revenue from a tax imposed under this chapter by a county authorized to impose the tax under Section 352.002(v) may be used to make improvements to an airport owned by the county.

SECTION 3. This Act takes effect September 1, 2021.