

By: Zwiener

H.B. No. 2345

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the authority of certain counties to impose a hotel
3 occupancy 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 (aa) to read as follows:

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

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