

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

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.