

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 where a former
8 president attended high school may impose a tax as provided under
9 subsection (a). The tax imposed under this subsection does not
10 apply to a hotel located in a municipality that imposes a tax under
11 Chapter 351 applicable to the hotel.

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