H.B. No. 5105

AN ACT

relating to authorizing 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 more than 650,000 that is adjacent to two counties, each having a population of more than 1.8 million, may impose a tax as provided by Subsection (a). A tax imposed under this subsection does not apply to a hotel that is located on contiguous property in more than one county.

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

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

SECTION 3.  Subchapter B, Chapter 352, Tax Code, is amended by adding Section 352.115 to read as follows:

Sec. 352.115.  USE OF REVENUE: CERTAIN COUNTIES ADJACENT TO POPULOUS COUNTIES. 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 for the purposes described by Section 352.112.

SECTION 4.  This Act takes effect September 1, 2023.

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    President of the Senate Speaker of the House

I certify that H.B. No. 5105 was passed by the House on May 12, 2023, by the following vote:  Yeas 101, Nays 39, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 5105 on May 26, 2023, by the following vote:  Yeas 113, Nays 29, 1 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 5105 was passed by the Senate, with amendments, on May 24, 2023, by the following vote:  Yeas 28, Nays 3.

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Secretary of the Senate

APPROVED: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

                 Date

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               Governor