H.B. No. 5178

AN ACT

relating to authorizing certain counties to impose a hotel occupancy tax and the applicability of that tax in certain counties.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1.  Section 352.002, Tax Code, is amended by adding Subsection (ee) to read as follows:

(ee)  The commissioner's court of a county that has a population of 80,000 or more and that contains a portion of the Angelina National Forest may impose a tax as provided by Subsection (a). A tax imposed under this subsection does not apply to a hotel located in a municipality that imposes a tax under Chapter 351 applicable to the hotel.

SECTION 2.  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. 5178 was passed by the House on May 2, 2023, by the following vote:  Yeas 105, Nays 40, 2 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 5178 was passed by the Senate on May 24, 2023, by the following vote:  Yeas 21, Nays 9.

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Secretary of the Senate

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

                    Date

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                  Governor