88R21226 RDS-F

By:  Ashby H.B. No. 5178

Substitute the following for H.B. No. 5178:

By:  Hefner C.S.H.B. No. 5178

A BILL TO BE ENTITLED

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.