

By: Jetton

H.B. No. 3453

A BILL TO BE ENTITLED

AN ACT

1
2 relating to authorizing certain counties to impose a hotel
3 occupancy tax, the applicability and rates of that tax in certain
4 counties, and the use of revenue from that tax.

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

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

8 (ee) The commissioners court of a county that has a
9 population of 800,000 or more and is adjacent to a county with a
10 population of four million or more may impose a tax as provided by
11 Subsection (a).

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

14 (bb) The tax rate in a county authorized to impose the tax
15 under Section 352.002(ee) may not exceed seven percent of the price
16 paid for a room in a hotel, except that the tax rate may not exceed
17 two percent of the price paid for a room in a hotel if the hotel is
18 located in:

19 (1) a municipality that imposes a tax under Chapter
20 351 applicable to the hotel; or

21 (2) the extraterritorial jurisdiction of a
22 municipality that imposes a tax under Section 351.0025 applicable
23 to the hotel.

24 SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended

1 by adding Section 352.115 to read as follows:

2 Sec. 352.115. USE OF REVENUE: CERTAIN COUNTIES ADJACENT TO
3 POPULOUS COUNTIES. In addition to the purposes authorized by this
4 chapter, the revenue from a tax imposed under this chapter by a
5 county authorized to impose the tax under Section 352.002(ee) may
6 be used to construct, maintain, and operate a multi-event sports
7 and entertainment venue that substantially increases regional
8 sporting events and related economic activity at hotels in the
9 county.

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