

AN ACT

relating to authorizing certain counties to impose a hotel occupancy tax and the applicability and rates 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 commissioners court of a county that has a population of 800,000 or more and is adjacent to a county with a population of four million or more may impose a tax as provided by Subsection (a).

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(ee) may not exceed seven percent of the price paid for a room in a hotel, except that the tax rate may not exceed two percent of the price paid for a room in a hotel if the hotel is located in:

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

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

SECTION 3. This Act takes effect September 1, 2023.

President of the Senate

Speaker of the House

I certify that H.B. No. 3453 was passed by the House on May 2, 2023, by the following vote: Yeas 103, Nays 42, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 3453 on May 26, 2023, by the following vote: Yeas 116, Nays 26, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 3453 was passed by the Senate, with amendments, on May 24, 2023, by the following vote: Yeas 25, Nays 5, 1 present, not voting.

Secretary of the Senate

APPROVED: _____

Date

Governor