

1-1 By: Jetton (Senate Sponsor - Miles) H.B. No. 3453
 1-2 (In the Senate - Received from the House May 3, 2023;
 1-3 May 4, 2023, read first time and referred to Committee on Natural
 1-4 Resources & Economic Development; May 19, 2023, reported
 1-5 adversely, with favorable Committee Substitute by the following
 1-6 vote: Yeas 8, Nays 0; May 19, 2023, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15			X	
1-16	X			
1-17	X			

1-18 COMMITTEE SUBSTITUTE FOR H.B. No. 3453 By: Miles

1-19 A BILL TO BE ENTITLED
 1-20 AN ACT

1-21 relating to authorizing certain counties to impose a hotel
 1-22 occupancy tax and the applicability and rates of that tax in certain
 1-23 counties.

1-24 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-25 SECTION 1. Section 352.002, Tax Code, is amended by adding
 1-26 Subsection (ee) to read as follows:

1-27 (ee) The commissioners court of a county that has a
 1-28 population of 800,000 or more and is adjacent to a county with a
 1-29 population of four million or more may impose a tax as provided by
 1-30 Subsection (a).

1-31 SECTION 2. Section 352.003, Tax Code, is amended by adding
 1-32 Subsection (bb) to read as follows:

1-33 (bb) The tax rate in a county authorized to impose the tax
 1-34 under Section 352.002(ee) may not exceed seven percent of the price
 1-35 paid for a room in a hotel, except that the tax rate may not exceed
 1-36 two percent of the price paid for a room in a hotel if the hotel is
 1-37 located in:

1-38 (1) a municipality that imposes a tax under Chapter
 1-39 351 applicable to the hotel; or

1-40 (2) the extraterritorial jurisdiction of a
 1-41 municipality that imposes a tax under Section 351.0025 applicable
 1-42 to the hotel.

1-43 SECTION 3. This Act takes effect September 1, 2023.

1-44 * * * * *