

AN ACT

relating to eligible coastal municipalities for purposes of the municipal hotel occupancy tax.

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

SECTION 1. Section 351.001(3), Tax Code, is amended to read as follows:

(3) "Eligible coastal municipality" means:

(A) a home-rule municipality that borders on the Gulf of Mexico and has a population of less than 80,000; or

(B) a municipality that borders on the Gulf of Mexico and has a population of less than 1,500.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2023.

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President of the Senate

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Speaker of the House

I certify that H.B. No. 4494 was passed by the House on May 2, 2023, by the following vote: Yeas 121, Nays 23, 2 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 4494 was passed by the Senate on May 23, 2023, by the following vote: Yeas 24, Nays 7.

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Secretary of the Senate

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

Date

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Governor