

By: Vasut

H.B. No. 4494

Substitute the following for H.B. No. 4494:

By: Noble

C.S.H.B. No. 4494

A BILL TO BE ENTITLED

1

AN ACT

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

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

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

7 (3) "Eligible coastal municipality" means:

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

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

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