

1-1 By: Stucky, et al. (Senate Sponsor - Springer) H.B. No. 5105
 1-2 (In the Senate - Received from the House May 15, 2023;
 1-3 May 15, 2023, read first time and referred to Committee on Natural
 1-4 Resources & Economic Development; May 22, 2023, reported
 1-5 adversely, with favorable Committee Substitute by the following
 1-6 vote: Yeas 6, Nays 0; May 22, 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. 5105 By: Zaffirini

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 use of revenue from that tax.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. Section 352.002, Tax Code, is amended by adding
 1-25 Subsection (v) to read as follows:

1-26 (v) The commissioners court of a county with a population of
 1-27 more than 650,000 that is adjacent to two counties, each having a
 1-28 population of more than 1.8 million, may impose a tax as provided by
 1-29 Subsection (a). A tax imposed under this subsection does not apply
 1-30 to a hotel that is located on contiguous property in more than one
 1-31 county.

1-32 SECTION 2. Section 352.003, Tax Code, is amended by adding
 1-33 Subsection (bb) to read as follows:

1-34 (bb) The tax rate in a county authorized to impose the tax
 1-35 under Section 352.002(v) may not exceed two percent of the price
 1-36 paid for a room in a hotel.

1-37 SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended
 1-38 by adding Section 352.115 to read as follows:

1-39 Sec. 352.115. USE OF REVENUE: CERTAIN COUNTIES ADJACENT TO
 1-40 POPULOUS COUNTIES. In addition to the purposes authorized by this
 1-41 chapter, the revenue from a tax imposed under this chapter by a
 1-42 county authorized to impose the tax under Section 352.002(v) may be
 1-43 used for the purposes described by Section 352.112.

1-44 SECTION 4. This Act takes effect September 1, 2023.

1-45 * * * * *