

By: Kacal

H.B. No. 5136

A BILL TO BE ENTITLED

AN ACT

relating to the applicability of a county hotel occupancy tax to certain recreational vehicle parks and campgrounds in certain counties and the use of revenue from that tax.

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

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

(i-1) This subsection applies only to a county described by Subsection (i). The commissioners court of a county to which this subsection applies may impose the tax authorized under Subsection (a) on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use of space to locate a recreational vehicle in a recreational vehicle park, as defined by Section 13.087, Water Code, or a campground that provides areas for locating recreational vehicles for transient guest use. For purposes of this subsection only, the owner or operator of a recreational vehicle park or a campground is considered to be the owner or operator of a hotel.

SECTION 2. Subchapter B, Chapter 352, Tax Code, is amended by adding Section 352.115 to read as follows:

Sec. 352.115. USE OF REVENUE: CERTAIN COUNTIES WHERE THE DECLARATION OF INDEPENDENCE OF THE REPUBLIC OF TEXAS WAS SIGNED. In addition to the purposes allowed by this chapter, the revenue from a tax imposed under this chapter by a county authorized to impose a

1 tax under Sections 352.002(i) and (i-1) may be used for the
2 improvement, maintenance, repair, and operation of a fairground
3 operated by the county that periodically hosts a county fair and a
4 program sponsored by a 4-H club.

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