

House Bill 1034
Senate Amendments
Section-by-Section Analysis

| HOUSE VERSION | SENATE VERSION (CS) | CONFERENCE |
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| <p>SECTION 1. Section 352.002, Tax Code, is amended by adding Subsection (w) to read as follows: <u>(w) The commissioners court of a county with a population of more than 65,000 that contains a portion of a national grassland may impose a tax as provided by Subsection (a).</u></p> <p>SECTION 2. Section 352.003, Tax Code, is amended by adding Subsection (bb) to read as follows: <u>(bb) The tax rate in a county authorized to impose the tax under Section 352.002(w) may not exceed two percent of the price paid for a room in a hotel.</u></p> <p>SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended by adding Section 352.115 to read as follows: <u>Sec. 352.115. USE OF REVENUE: CERTAIN COUNTIES CONTAINING NATIONAL GRASSLAND. In addition to the purposes authorized by this chapter, the revenue from a tax imposed under this chapter by a county authorized to impose the tax under Section 352.002(w) may be used for:</u> <u>(1) the purposes described by Section 352.101(a); and</u> <u>(2) historical preservation and restoration.</u></p> <p>SECTION 4. This Act takes effect September 1, 2023.</p> | <p>SECTION 1. Same as House version.</p> <p>SECTION 2. Same as House version.</p> <p>SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended by adding Section 352.115 to read as follows: <u>Sec. 352.115. USE OF REVENUE: CERTAIN COUNTIES CONTAINING NATIONAL GRASSLAND. In addition to the purposes authorized by this chapter, the revenue from a tax imposed under this chapter by a county authorized to impose the tax under Section 352.002(w) may be used for:</u> <u>(1) the purposes described by Section 352.112; and</u> <u>(2) historical preservation and restoration.</u></p> <p>SECTION 4. Same as House version.</p> | |