

Amend **HB 1039** by adding the following appropriately numbered SECTION to the bill and renumbering subsequent SECTIONS of the bill accordingly:

SECTION \_\_\_\_\_. Section 352.002, Tax Code, is amended by adding Subsection (kk) to read as follows:

(kk) The commissioners court of a county that borders the United Mexican States and contains a portion of the West Nueces River may impose a tax as provided by Subsection (a). A tax imposed under this subsection does not apply to a hotel located in a municipality that imposes a tax under Chapter 351 applicable to the hotel.