

By: Morales of Maverick

H.B. No. 1039

A BILL TO BE ENTITLED

AN ACT

relating to the use of hotel occupancy tax revenue by certain municipalities and the authority of certain counties to impose a hotel occupancy tax; authorizing the imposition of a tax.

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

SECTION 1. 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.

SECTION 2. Section 351.1035, Tax Code, is repealed.

SECTION 3. The change in law made by this Act applies only to revenue collected on or after the effective date of this Act. Revenue collected before the effective date of this Act is governed by the law in effect when the revenue was collected, and the former law is continued in effect for that purpose.

SECTION 4. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2025.