

By: Virdell

H.B. No. 3179

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the authority of certain counties to impose a hotel
3 occupancy tax.

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

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

7 (hh) The commissioners court of a county in which the
8 confluence of the Llano River and the James River is located may
9 impose a tax as provided by Subsection (a). A tax imposed under
10 this subsection does not apply to a hotel located in a municipality
11 that imposes a tax under Chapter 351 applicable to the hotel.

12 SECTION 2. This Act takes effect immediately if it receives
13 a vote of two-thirds of all the members elected to each house, as
14 provided by Section 39, Article III, Texas Constitution. If this
15 Act does not receive the vote necessary for immediate effect, this
16 Act takes effect September 1, 2025.