

By: Frank

H.B. No. 3567

A BILL TO BE ENTITLED

1 AN ACT

2 relating to authorizing 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 (jj) to read as follows:

7 (jj) The commissioners court of a county that has a
8 population of more than 125,000, borders the Red River, and has a
9 county seat with a population of more than 100,000 may impose a tax
10 as provided by Subsection (a). This subsection expires September
11 1, 2030.

12 SECTION 2. Section 352.003, Tax Code, is amended by adding
13 Subsection (ff) to read as follows:

14 (ff) The tax rate in a county authorized to impose the tax
15 under Section 352.002(jj) may not exceed two percent of the price
16 paid for a room in a hotel. This subsection expires September 1,
17 2030.

18 SECTION 3. This Act takes effect immediately if it receives
19 a vote of two-thirds of all the members elected to each house, as
20 provided by Section 39, Article III, Texas Constitution. If this
21 Act does not receive the vote necessary for immediate effect, this
22 Act takes effect September 1, 2025.