By: Lozano H.B. No. 1179

A BILL TO BE ENTITLED

AN ACT

relating to the rate of the hotel occupancy tax in certain municipalities; authorizing an increase in the rate of a tax.

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

SECTION 1. Section 351.003, Tax Code, is amended by adding Subsection (g) to read as follows:

(g) The rate in a municipality to which this subsection applies may not exceed nine percent of the price paid for a room. This subsection applies only to a municipality that:

(1) has a population of 15,000 or more; and

(2) is located in two counties, one of which:

(A) has a population of 340,000 or more;

(B) contains a municipality in which at least 85 percent of the county's population resides; and

(C) borders the Gulf of Mexico.

SECTION 2. This Act takes effect September 1, 2027.