

By: _____

H.B. No. _____

A BILL TO BE ENTITLED

AN ACT

relating to the authority of certain counties to impose a county hotel occupancy tax.

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

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

(v) The commissioners court of a county that borders Lake Ray Roberts and has a population of less than 100,000 may impose a tax as provided by Subsection (a).

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

(u) The county tax rate in a county authorized to impose the tax under Section 352.002 (v) may not exceed three percent of the price paid for a room in a hotel located in the county.

SECTION 3. Section 352.111, Tax Code, is added to read as follows:

USE OF REVENUE: COUNTIES BORDERING LAKE RAY ROBERTS. The revenue from a tax imposed under this chapter by a county that borders Lake Ray Roberts and has a population of less than 100,000:

(1) the purposes provided by Sections 351.101(a) (1), (2), (3), (4) and (5).

SECTION 4. This Act takes effect September 1, 2017.