

AN ACT

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

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

SECTION 1. Section 352.002(a), Tax Code, is amended to read as follows:

(a) The commissioners courts of the following counties by the adoption of an order or resolution may impose a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2 or more each day, and is ordinarily used for sleeping:

(1) a county that has a population of more than 3.3 million;

(2) a county that has a population of 90,000 or more, borders the United Mexican States, does not border the Gulf of Mexico, and does not have four [~~three~~] or more cities that each have a population of more than 25,000 [~~17,500~~];

(3) a county in which there is no municipality;

(4) a county in which there is located an Indian reservation under the jurisdiction of the United States government;

(5) a county that has a population of 30,000 or less, that has no more than one municipality with a population of less than 2,500, and that borders two counties located wholly in the

1 Edwards Aquifer Authority established by Chapter 626, Acts of the  
2 73rd Legislature, Regular Session, 1993;

3 (6) a county that borders the Gulf of Mexico;

4 (7) a county that has a population of less than 5,000,  
5 that borders the United Mexican States, and in which there is  
6 located a major observatory;

7 (8) a county that has a population of 12,000 or less  
8 and borders the Toledo Bend Reservoir;

9 (9) a county that has a population of less than 12,500  
10 and an area of less than 275 square miles;

11 (10) a county that has a population of 30,000 or less  
12 and borders Possum Kingdom Lake;

13 (11) a county that borders the United Mexican States  
14 and has a population of more than 300,000 and less than 800,000;

15 (12) a county that has a population of 35,000 or more  
16 and borders or contains a portion of Lake Fork Reservoir;

17 (13) a county that borders the United Mexican States  
18 and in which there is located a national recreation area;

19 (14) a county that borders the United Mexican States  
20 and in which there is located a national park of more than 400,000  
21 acres;

22 (15) a county that has a population of 28,000 or less,  
23 that has no more than four municipalities, and that is located  
24 wholly in the Edwards Aquifer Authority established by Chapter 626,  
25 Acts of the 73rd Legislature, Regular Session, 1993;

26 (16) a county that has a population of 25,000 or less,  
27 whose territory is less than 750 square miles, and that has two

1 incorporated municipalities, each with a population of 800 or less,  
2 located on the Frio River;

3 (17) a county that has a population of 34,000 or more  
4 and borders Lake Buchanan;

5 (18) a county that has a population of more than 45,000  
6 and less than 75,000, that borders the United Mexican States, and  
7 that borders or contains a portion of Falcon Lake;

8 (19) a county with a population of 22,000 or less that  
9 borders the Neches River and in which there is located a national  
10 preserve;

11 (20) a county that has a population of 28,000 or less  
12 and that borders or contains a portion of Lake Livingston;

13 (21) a county through which the Pedernales River flows  
14 and in which the birthplace of a president of the United States is  
15 located;

16 (22) a county that has a population of more than 15,000  
17 but less than 20,000 and borders Lake Buchanan;

18 (23) a county with a population of less than 11,000  
19 that is bordered by the Sulphur River;

20 (24) a county that has a population of 16,000 or more  
21 and borders the entire north shore of Lake Somerville;

22 (25) a county that has a population of 20,000 or less  
23 and that is bordered by the Brazos and Navasota Rivers;

24 (26) a county that has a population of more than 15,000  
25 and less than 25,000 and is located on the Trinity and Navasota  
26 Rivers;

27 (27) a county that has a population of less than 15,000

1 and that is bordered by the Trinity and Navasota Rivers;

2 (28) a county that borders or contains a portion of the  
3 Neches River, the Sabine River, and Sabine Lake; and

4 (29) a county that borders Whitney Lake.

5 SECTION 2. This Act takes effect immediately if it receives  
6 a vote of two-thirds of all the members elected to each house, as  
7 provided by Section 39, Article III, Texas Constitution. If this  
8 Act does not receive the vote necessary for immediate effect, this  
9 Act takes effect September 1, 2017.

S.B. No. 799

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that S.B. No. 799 passed the Senate on April 4, 2017, by the following vote: Yeas 26, Nays 5.

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.B. No. 799 passed the House on May 19, 2017, by the following vote: Yeas 136, Nays 8, two present not voting.

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor