

CHAPTER 153

H.B. No. 1232

AN ACT

relating to the proportion of the hotel occupancy tax collected in certain cities which can be utilized to promote the arts.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Subsection (c), Section 351.103, Tax Code, is amended to read as follows:

(c) Not more than 15 percent of the hotel occupancy tax revenue collected by a municipality, *other than a municipality having a population of more than 1.6 million*, or the amount of tax received by the municipality at the rate of one percent of the cost of a room, whichever is greater, may be used for the purposes provided by Section 351.101(a)(4). *Not more than 19.80 percent of the hotel occupancy tax revenue collected by a municipality having a population of more than 1.6 million, or the amount of tax received by the municipality at the rate of one percent of the cost of a room, whichever is greater, may be used for the purposes provided by Section 351.101(a)(4).* Not more than 15 percent of the hotel occupancy tax revenue collected by a municipality having a population of more than 125,000 may be used for the purposes provided by Section 351.101(a)(5). This subsection does not apply to an eligible municipality that imposes the tax authorized by this chapter at a rate that is less than seven percent of the price paid for a room in a hotel.

SECTION 2. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed by the House on April 15, 1993, by a non-record vote; passed by the Senate on May 7, 1993: Yeas 30, Nays 0.

Approved May 15, 1993.

Effective Aug. 30, 1993, 90 days after date of adjournment.