

## CHAPTER 259

## H.B. No. 2050

## AN ACT

relating to the administration and collection of municipal hotel occupancy taxes.

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

SECTION 1. Section 351.004, Tax Code, is amended to read as follows:

Sec. 351.004. TAX COLLECTION. (a) The municipal attorney or other attorney acting for the municipality may bring suit against a person who is required to collect the tax imposed by this chapter and pay the collections over to the municipality and who has failed to file a tax report or pay the tax when due to collect the tax not paid or to enjoin the person from operating a hotel in the municipality until the tax is paid or the report filed, as applicable, as provided by the court's order. *In addition to the amount of any tax owed under this chapter, the person is liable to the municipality for the municipality's reasonable attorney's fees and a penalty equal to 15 percent of the total amount of the tax owed.*

*(b) Section 16.061, Civil Practice and Remedies Code, applies to the collection of a tax under this chapter. A limitation period provided by Title 2 relating to the time allowed to assess taxes and bring a suit to collect taxes does not apply to a tax imposed under this chapter or to a suit brought under this section.*

*(c) A municipality by ordinance may authorize misdemeanor punishment for a violation of an ordinance adopted under this chapter.*

*(d) The remedies [remedy] provided by this section are [is] in addition to other available remedies.*

SECTION 2. (a) This Act takes effect on the first day of the first calendar quarter beginning on or after the date this Act becomes law.

(b) The change in law made by this Act does not affect taxes imposed before the effective date of this Act, and the law in effect before the effective date of this Act is continued in effect for purposes of the liability for and collection of those taxes.

SECTION 3. 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 according to its terms, and it is so enacted.

Passed by the House on April 15, 1993, by a non-record vote; passed by the Senate on May 13, 1993: Yeas 30, Nays 0.

Approved May 23, 1993.

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