

CHAPTER 18

S.B. No. 92

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. Subsection (a), Section 352.002, 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 two million;

(2) a county that has a population of 90,000 or more, borders the Republic of Mexico, and does not have three or more cities that each have a population of more than 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 17,500 or less in which there is located a horse racing track licensed as a class 1 or class 2 racetrack under the Texas Racing Act (Article 179e, Vernon's Texas Civil Statutes);

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

(7) a county that has a population of less than 5,000, that borders the Republic of Mexico, and in which there is located a major observatory; *and*

(8) *a county that has a population of 10,000 or less and borders the Toledo Bend Reservoir.*

SECTION 2. Subsection (d), Section 352.002, Tax Code, is amended to read as follows:

(d) The tax imposed by a county authorized by Subsection (a)(4), [~~or~~] (6), or (8) to impose the tax does not apply to a hotel located in a municipality that imposes a tax under Chapter 351 applicable to the hotel.

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 from and after its passage, and it is so enacted.

Passed the Senate on February 2, 1993: Yeas 30, Nays 0; passed the House on March 25, 1993: Yeas 133, Nays 0, one present not voting.

Approved April 6, 1993.

Effective April 6, 1993.