

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-1), Tax Code, is amended to read as follows:

(a-1) In addition to the counties described by Subsection (a), the commissioners court of a county in which an airport essential to the economy of the county is located may by the adoption of an order or resolution 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. For the purposes of this subsection, an airport is considered to be essential to the economy of a county only if the airport is a commercial-service international airport within Class C airspace and is located in a county and owned by a municipality each having a population of less than 150,000 [~~125,000~~]. This subsection does not apply to a county described by Subsection (a)(13).

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

H.B. No. 2019

1 Act takes effect September 1, 2015.

President of the Senate

Speaker of the House

I certify that H.B. No. 2019 was passed by the House on April 23, 2015, by the following vote: Yeas 137, Nays 2, 2 present, not voting; that the House refused to concur in Senate amendments to H.B. No. 2019 on May 28, 2015, and requested the appointment of a conference committee to consider the differences between the two houses; and that the House adopted the conference committee report on H.B. No. 2019 on May 31, 2015, by the following vote: Yeas 117, Nays 25, 2 present, not voting.

Chief Clerk of the House

H.B. No. 2019

I certify that H.B. No. 2019 was passed by the Senate, with amendments, on May 26, 2015, by the following vote: Yeas 29, Nays 2; at the request of the House, the Senate appointed a conference committee to consider the differences between the two houses; and that the Senate adopted the conference committee report on H.B. No. 2019 on May 31, 2015, by the following vote: Yeas 28, Nays 3.

Secretary of the Senate

APPROVED: _____

Date

Governor