

1-1 By: Rodríguez S.B. No. 799  
 1-2 (In the Senate - Filed February 9, 2017; February 22, 2017,  
 1-3 read first time and referred to Committee on Natural Resources &  
 1-4 Economic Development; March 29, 2017, reported adversely, with  
 1-5 favorable Committee Substitute by the following vote: Yeas 8,  
 1-6 Nays 0, 1 present not voting; March 29, 2017, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11			X	
1-12	X			
1-13			X	
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19				X

1-20 COMMITTEE SUBSTITUTE FOR S.B. No. 799 By: Garcia

1-21 A BILL TO BE ENTITLED  
 1-22 AN ACT

1-23 relating to the authority of certain counties to impose a hotel  
 1-24 occupancy tax.

1-25 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-26 SECTION 1. Section 352.002(a), Tax Code, is amended to read  
 1-27 as follows:

1-28 (a) The commissioners courts of the following counties by  
 1-29 the adoption of an order or resolution may impose a tax on a person  
 1-30 who, under a lease, concession, permit, right of access, license,  
 1-31 contract, or agreement, pays for the use or possession or for the  
 1-32 right to the use or possession of a room that is in a hotel, costs \$2  
 1-33 or more each day, and is ordinarily used for sleeping:

1-34 (1) a county that has a population of more than 3.3  
 1-35 million;

1-36 (2) a county that has a population of 90,000 or more,  
 1-37 borders the United Mexican States, does not border the Gulf of  
 1-38 Mexico, and does not have four [three] or more cities that each have  
 1-39 a population of more than 25,000 [17,500];

1-40 (3) a county in which there is no municipality;

1-41 (4) a county in which there is located an Indian  
 1-42 reservation under the jurisdiction of the United States government;

1-43 (5) a county that has a population of 30,000 or less,  
 1-44 that has no more than one municipality with a population of less  
 1-45 than 2,500, and that borders two counties located wholly in the  
 1-46 Edwards Aquifer Authority established by Chapter 626, Acts of the  
 1-47 73rd Legislature, Regular Session, 1993;

1-48 (6) a county that borders the Gulf of Mexico;

1-49 (7) a county that has a population of less than 5,000,  
 1-50 that borders the United Mexican States, and in which there is  
 1-51 located a major observatory;

1-52 (8) a county that has a population of 12,000 or less  
 1-53 and borders the Toledo Bend Reservoir;

1-54 (9) a county that has a population of less than 12,500  
 1-55 and an area of less than 275 square miles;

1-56 (10) a county that has a population of 30,000 or less  
 1-57 and borders Possum Kingdom Lake;

1-58 (11) a county that borders the United Mexican States  
 1-59 and has a population of more than 300,000 and less than 800,000;

1-60 (12) a county that has a population of 35,000 or more

- 2-1 and borders or contains a portion of Lake Fork Reservoir;
- 2-2 (13) a county that borders the United Mexican States
- 2-3 and in which there is located a national recreation area;
- 2-4 (14) a county that borders the United Mexican States
- 2-5 and in which there is located a national park of more than 400,000
- 2-6 acres;
- 2-7 (15) a county that has a population of 28,000 or less,
- 2-8 that has no more than four municipalities, and that is located
- 2-9 wholly in the Edwards Aquifer Authority established by Chapter 626,
- 2-10 Acts of the 73rd Legislature, Regular Session, 1993;
- 2-11 (16) a county that has a population of 25,000 or less,
- 2-12 whose territory is less than 750 square miles, and that has two
- 2-13 incorporated municipalities, each with a population of 800 or less,
- 2-14 located on the Frio River;
- 2-15 (17) a county that has a population of 34,000 or more
- 2-16 and borders Lake Buchanan;
- 2-17 (18) a county that has a population of more than 45,000
- 2-18 and less than 75,000, that borders the United Mexican States, and
- 2-19 that borders or contains a portion of Falcon Lake;
- 2-20 (19) a county with a population of 22,000 or less that
- 2-21 borders the Neches River and in which there is located a national
- 2-22 preserve;
- 2-23 (20) a county that has a population of 28,000 or less
- 2-24 and that borders or contains a portion of Lake Livingston;
- 2-25 (21) a county through which the Pedernales River flows
- 2-26 and in which the birthplace of a president of the United States is
- 2-27 located;
- 2-28 (22) a county that has a population of more than 15,000
- 2-29 but less than 20,000 and borders Lake Buchanan;
- 2-30 (23) a county with a population of less than 11,000
- 2-31 that is bordered by the Sulphur River;
- 2-32 (24) a county that has a population of 16,000 or more
- 2-33 and borders the entire north shore of Lake Somerville;
- 2-34 (25) a county that has a population of 20,000 or less
- 2-35 and that is bordered by the Brazos and Navasota Rivers;
- 2-36 (26) a county that has a population of more than 15,000
- 2-37 and less than 25,000 and is located on the Trinity and Navasota
- 2-38 Rivers;
- 2-39 (27) a county that has a population of less than 15,000
- 2-40 and that is bordered by the Trinity and Navasota Rivers;
- 2-41 (28) a county that borders or contains a portion of the
- 2-42 Neches River, the Sabine River, and Sabine Lake; and
- 2-43 (29) a county that borders Whitney Lake.

2-44 SECTION 2. This Act takes effect immediately if it receives  
 2-45 a vote of two-thirds of all the members elected to each house, as  
 2-46 provided by Section 39, Article III, Texas Constitution. If this  
 2-47 Act does not receive the vote necessary for immediate effect, this  
 2-48 Act takes effect September 1, 2017.

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