

1-1 By: Troxclair (Senate Sponsor - Campbell) H.B. No. 3235
1-2 (In the Senate - Received from the House May 3, 2023;
1-3 May 5, 2023, read first time and referred to Committee on Natural
1-4 Resources & Economic Development; May 18, 2023, reported favorably
1-5 by the following vote: Yeas 8, Nays 0; May 18, 2023, sent to
1-6 printer.)

1-7	COMMITTEE VOTE				
1-8		Yea	Nay	Absent	PNV
1-9	Birdwell	X			
1-10	Zaffirini	X			
1-11	Alvarado	X			
1-12	Blanco	X			
1-13	Hancock	X			
1-14	Hughes	X			
1-15	Kolkhorst			X	
1-16	Miles	X			
1-17	Sparks	X			

1-18 A BILL TO BE ENTITLED
1-19 AN ACT

1-20 relating to the authority of certain counties to impose a county
1-21 hotel occupancy tax.

1-22 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-23 SECTION 1. Section 352.002(a), Tax Code, is amended to read
1-24 as follows:

1-25 (a) The commissioners courts of the following counties by
1-26 the adoption of an order or resolution may impose a tax on a person
1-27 who, under a lease, concession, permit, right of access, license,
1-28 contract, or agreement, pays for the use or possession or for the
1-29 right to the use or possession of a room that is in a hotel, costs \$2
1-30 or more each day, and is ordinarily used for sleeping:

1-31 (1) a county that has a population of more than 3.3
1-32 million;

1-33 (2) a county that has a population of 90,000 or more,
1-34 borders the United Mexican States, does not border the Gulf of
1-35 Mexico, and does not have four or more cities that each have a
1-36 population of more than 25,000;

1-37 (3) a county in which there is no municipality;

1-38 (4) a county in which there is located an Indian
1-39 reservation under the jurisdiction of the United States government;

1-40 (5) a county that has a population of 30,000 or less,
1-41 that has no more than one municipality with a population of less
1-42 than 2,500, and that borders two counties located wholly in the
1-43 Edwards Aquifer Authority established by Chapter 626, Acts of the
1-44 73rd Legislature, Regular Session, 1993;

1-45 (6) a county that borders the Gulf of Mexico;

1-46 (7) a county that has a population of less than 5,000,
1-47 that borders the United Mexican States, and in which there is
1-48 located a major observatory;

1-49 (8) a county that has a population of 12,000 or less
1-50 and borders the Toledo Bend Reservoir;

1-51 (9) a county that has a population of less than 12,500
1-52 and an area of less than 275 square miles;

1-53 (10) a county that has a population of 30,000 or less
1-54 and borders Possum Kingdom Lake;

1-55 (11) a county that borders the United Mexican States
1-56 and has a population of more than 300,000 and less than 800,000;

1-57 (12) a county that has a population of 35,000 or more
1-58 and borders or contains a portion of Lake Fork Reservoir;

1-59 (13) a county that borders the United Mexican States
1-60 and in which there is located a national recreation area;

1-61 (14) a county that borders the United Mexican States

2-1 and in which there is located a national park of more than 400,000
 2-2 acres;
 2-3 (15) a county that has a population of 28,000 or less,
 2-4 that has no more than four municipalities, and that is located
 2-5 wholly in the Edwards Aquifer Authority established by Chapter 626,
 2-6 Acts of the 73rd Legislature, Regular Session, 1993;
 2-7 (16) a county that has a population of 25,000 or less,
 2-8 whose territory is less than 750 square miles, and that has two
 2-9 incorporated municipalities, each with a population of 800 or less,
 2-10 at least one of which is located on the Frio River;
 2-11 (17) a county that has a population of 34,000 or more
 2-12 and borders Lake Buchanan;
 2-13 (18) a county that has a population of more than 45,000
 2-14 and less than 75,000, that borders the United Mexican States, and
 2-15 that borders or contains a portion of Falcon Lake;
 2-16 (19) a county with a population of 22,000 or less that
 2-17 borders the Neches River and in which there is located a national
 2-18 preserve;
 2-19 (20) a county that has a population of 28,000 or less
 2-20 and that borders or contains a portion of Lake Livingston;
 2-21 (21) a county through which the Pedernales River flows
 2-22 and in which the birthplace or the childhood home of a president of
 2-23 the United States is located;
 2-24 (22) a county that has a population of more than 15,000
 2-25 but less than 20,000 and borders Lake Buchanan;
 2-26 (23) a county with a population of less than 11,000
 2-27 that is bordered by the Sulphur River;
 2-28 (24) a county that has a population of 16,000 or more
 2-29 and borders the entire north shore of Lake Somerville;
 2-30 (25) a county that has a population of 20,000 or less
 2-31 and that is bordered by the Brazos and Navasota Rivers;
 2-32 (26) a county that has a population of more than 15,000
 2-33 and less than 25,000 and is located on the Trinity and Navasota
 2-34 Rivers;
 2-35 (27) a county that has a population of less than 15,000
 2-36 and that is bordered by the Trinity and Navasota Rivers;
 2-37 (28) a county that borders or contains a portion of the
 2-38 Neches River, the Sabine River, and Sabine Lake; and
 2-39 (29) a county that borders Whitney Lake.
 2-40 SECTION 2. This Act takes effect immediately if it receives
 2-41 a vote of two-thirds of all the members elected to each house, as
 2-42 provided by Section 39, Article III, Texas Constitution. If this
 2-43 Act does not receive the vote necessary for immediate effect, this
 2-44 Act takes effect September 1, 2023.

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