

By: Seliger

S.B. No. 846

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of certain municipalities to abolish the
3 permanent resident hotel occupancy tax exemption.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 351.002, Tax Code, is amended by adding
6 Subsection (d) to read as follows:

7 (d) Notwithstanding Subsection (c), the governing body of a
8 municipality with a population of less than 12,000 and in which an
9 annual Wild, Wild West Fest is held may by ordinance provide that
10 the tax applies to a person who is a permanent resident under
11 Section 156.101.

12 SECTION 2. This Act takes effect immediately if it receives
13 a vote of two-thirds of all the members elected to each house, as
14 provided by Section 39, Article III, Texas Constitution. If this
15 Act does not receive the vote necessary for immediate effect, this
16 Act takes effect September 1, 2015.