

## Chapter 972

H.B. No. 2019

### 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:

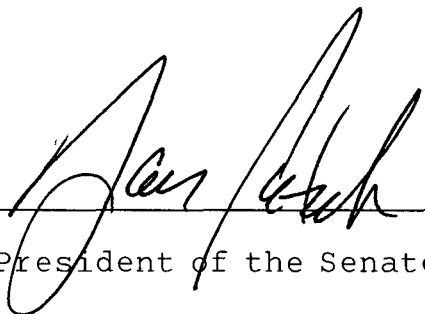
SECTION 1. Section 352.002(a-1), Tax Code, is amended to read as follows:

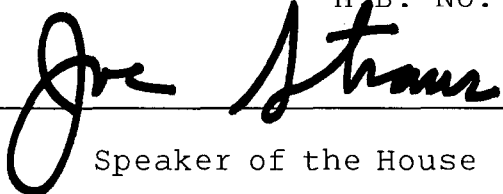
(a-1) In addition to the counties described by Subsection (a), the commissioners court of a county in which an airport essential to the economy of the county is located may by the adoption of an order or resolution impose a tax on a person who, under a lease, concession, permit, right of access, license, 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

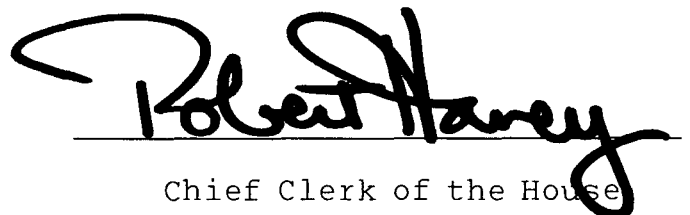
H.B. No. 2019

1 Act takes effect September 1, 2015.

  
\_\_\_\_\_  
President of the Senate

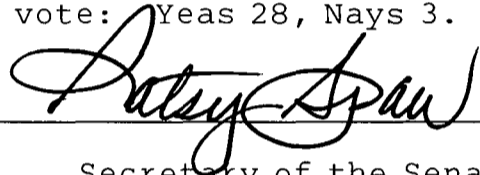
H.B. No. 2019  
  
\_\_\_\_\_  
Speaker of the House

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

FILED IN THE OFFICE OF THE  
SECRETARY OF STATE  
6:30 pm O'CLOCK

JUN 19 2015

  
Secretary of State

**LEGISLATIVE BUDGET BOARD  
Austin, Texas**

**FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION**

**May 30, 2015**

**TO:** Honorable Dan Patrick, Lieutenant Governor, Senate  
Honorable Joe Straus, Speaker of the House, House of Representatives

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB2019** by Craddick (Relating to the authority of certain counties to impose a hotel occupancy tax.), **Conference Committee Report**

<b>No fiscal implication to the State is anticipated.</b>
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**Local Government Impact**

The bill's provisions would affect Midland County, based on the U.S. Census Bureau's population estimates in the 2010 census for the county and the city of Midland. The bill would adjust the population bracket so Midland County can continue collecting the previously authorized hotel occupancy tax.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, SZ, KK, SD, AG

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION**

**May 27, 2015**

**TO:** Honorable Joe Straus, Speaker of the House, House of Representatives

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB2019** by Craddick (Relating to the authority of certain counties to impose a hotel occupancy tax. ), **As Passed 2nd House**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Section 352.002, regarding the authorization of county hotel tax, to provide in Subsection (a-1) that a county with a population of less than 150,000 (an increase from 125,000 in current law) that has a commercial-service international airport within Class C airspace that is owned by a municipality having a population of less than 150,000 (an increase from 125,000) may impose a hotel occupancy tax.

The bill would add Subsection (n) to Section 352.002 to provide that a county with a population of more than 300,000, and in which there is located all or part of the most populous military installation in the state, may impose a county hotel occupancy tax.

The bill would add Subsection (p) to Section 352.003 to provide that in a county authorized to impose the tax under new Subsection 352.002(n), the county tax rate in relation to a hotel located in a municipality that imposes a municipal hotel occupancy tax may not exceed a rate that, when added to the rate of the tax imposed by the municipality, exceeds the sum of the rate prescribed by Section 351.003(a) plus two percent.

**Local Government Impact**

The bill's provisions would affect Midland and Bell Counties, based on the U.S. Census Bureau's population estimates in the 2010 census. The bill would adjust the population bracket so Midland County can continue collecting the previously authorized hotel occupancy tax. The bill would authorize Bell County to impose a county hotel occupancy tax; however, as the tax rate that might be set by the county and the timing of the imposition of this tax are unknown, there could be an indeterminate revenue gain to Bell County.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, SZ, SD, AG

**LEGISLATIVE BUDGET BOARD  
Austin, Texas**

**FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION**

**May 20, 2015**

**TO:** Honorable Troy Fraser, Chair, Senate Committee on Natural Resources & Economic Development

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** **HB2019** by Craddick (relating to the authority of certain counties to impose a hotel occupancy tax.), **Committee Report 2nd House, Substituted**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Section 352.002, regarding the authorization of county hotel tax, to provide in Subsection (a-1) that a county with a population of less than 150,000 (an increase from 125,000 in current law) that has a commercial-service international airport within Class C airspace that is owned by a municipality having a population of less than 150,000 (an increase from 125,000) may impose a hotel occupancy tax.

The bill would add Subsection (n) to Section 352.002 to provide that a county with a population of more than 300,000, and in which there is located all or part of the most populous military installation in the state, may impose a county hotel occupancy tax.

The bill would add Subsection (p) to Section 352.003 to provide that in a county authorized to impose the tax under new Subsection 352.002(n), the county tax rate in relation to a hotel located in a municipality that imposes a municipal hotel occupancy tax may not exceed a rate that, when added to the rate of the tax imposed by the municipality, exceeds the sum of the rate prescribed by Section 351.003(a) plus two percent.

**Local Government Impact**

The bill's provisions would affect Midland and Bell Counties, based on the U.S. Census Bureau's population estimates in the 2010 census. The bill would adjust the population bracket so Midland County can continue collecting the previously authorized hotel occupancy tax. The bill would authorize Bell County to impose a county hotel occupancy tax; however, as the tax rate that might be set by the county and the timing of the imposition of this tax are unknown, there could be an indeterminate revenue gain to Bell County.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, SZ, SD, AG

**LEGISLATIVE BUDGET BOARD  
Austin, Texas**

**FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION**

**April 30, 2015**

**TO:** Honorable Troy Fraser, Chair, Senate Committee on Natural Resources & Economic Development

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB2019** by Craddick (Relating to the authority of certain counties to impose a hotel occupancy tax.), **As Engrossed**

<b>No fiscal implication to the State is anticipated.</b>
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**Local Government Impact**

The bill's provisions would affect Midland County, based on the U.S. Census Bureau's population estimates in the 2010 census for the county and the city of Midland.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, SZ, KK, SD, AG



**LEGISLATIVE BUDGET BOARD  
Austin, Texas**

**FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION**

**March 23, 2015**

**TO:** Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB2019** by Craddick (Relating to the authority of certain counties to impose a hotel occupancy tax.), **As Introduced**

**No fiscal implication to the State is anticipated.**

**Local Government Impact**

The bill's provisions would affect Midland County, based on the U.S. Census Bureau's population estimates in the 2010 census for the county and the city of Midland.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, KK, SD, AG

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**TAX/FEE EQUITY NOTE**

**84TH LEGISLATIVE REGULAR SESSION**

**March 20, 2015**

**TO:** Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB2019** by Craddick (Relating to the authority of certain counties to impose a hotel occupancy tax.), **As Introduced**

Because the bill would not create or impact a state tax or fee, no comment from this office is required by the rules of the House as to the general effects of the proposal on the distribution of tax and fee burdens among individuals and businesses.

**Source Agencies:**

**LBB Staff:** UP, KK