

By: Landgraf

H.B. No. 3694

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

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 Act takes effect September 1, 2015.