

Atascosa County Resolution
In Support of 87th Texas Legislature to Enact a Bill Authorizing Certain Counties to
Impose a Hotel Occupancy Tax

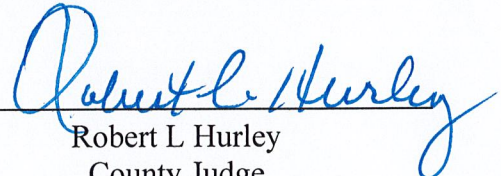
WHEREAS, it is recognized that in the Texas Tax Code, Section 352.002 entitled Tax Authorized, Subsection (s) “The Commissioners Courts of the following counties by the adoption of an order or resolution may impose a tax on a person who, under a lease, concession, permit, right of access, license, contract, 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;” and

WHEREAS, significant portions of land within this County that are adjacent to a County with a population of over 1 million, includes the types of units set out in the Texas Tax Code, Section 352.002; and

NOW THEREFORE, BE IT RESOLVED that the Atascosa County Commissioners Court endorses the concept of amending legislation, to authorize Tax Code, Title 3. Local Taxation, Subtitle D. Local Hotel Occupancy Taxes, Chapter 352. County Hotel Occupancy Taxes, Subchapter A. Imposition and Collection of Tax, in particular, Section 352.002. Tax Authorized, hereby requests be amended by adding Subsection (Z) to read as follows:

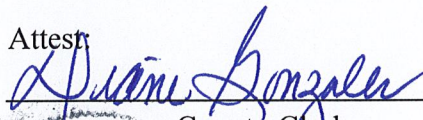
(Z) The commissioners court of a county with a population of less than 60,000 in which an annual strawberry festival is held in a location that is not the county seat of the county may impose a tax as provided by Subsection (a).

Presented this 8 day of February, 2021.



Robert L Hurley
County Judge

Attest:



Diana Gonzalez
County Clerk

