

STATE OF TEXAS §
 §
COUNTY OF FORT BEND §

**ORDER
IMPOSING HOTEL OCCUPANCY TAX
FORT BEND COUNTY, TEXAS**

WHEREAS, the Texas Legislature amended Texas Tax Code Chapter 352.002(ee) by adding provisions which authorizes Fort Bend County, Texas (the “County”) to impose a hotel occupancy tax as of September 1, 2023;

WHEREAS, Fort Bend County is rapidly growing and seeks to fund important tourism-related initiatives that attract visitors and generate economic activity in the County;

WHEREAS, the Texas Legislature has identified that Hotel Occupancy Taxes are an important source of revenue for local governments and found that by levying such taxes, local governments can fund such initiatives.

WHEREAS, the Fort Bend County Commissioners Court has determined that imposing a County Hotel Occupancy Tax serves a public purpose and seeks to do so by adoption of this Order Imposing a County Hotel Occupancy Tax in Fort Bend County, as authorized by Texas Tax Code Section 352.002(a);

NOW, THEREFORE, IT IS HEREBY ORDERED BY THE COMMISSIONERS COURT OF FORT BEND COUNTY, TEXAS AS FOLLOWS:

1. The declarations, determinations and findings declared, made and found in the preamble to this Order are hereby adopted, restated and made a part of the operative provisions hereof.
2. The Fort Bend County Commissioners Court imposes a County Hotel Occupancy Tax, effective October 1, 2024.
3. The Fort Bend County Hotel Occupancy Tax shall apply to all hotels, as defined in Section 156 of the Texas Tax Code, located within Fort Bend County.
4. The rate of the Fort Bend County Hotel Occupancy Tax will be capped at the maximum percent allowed by law¹, with any applicable required adjustment if the hotel is located

¹ As of the date of this Order, that rate is seven percent of the price paid for a room in a hotel, except that the rate is capped at two percent of that price if the hotel is located in a municipality or extraterritorial jurisdiction of a municipality that imposes a municipal hotel occupancy tax applicable to the hotel.

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5. Revenue derived from the Fort Bend County Hotel Occupancy Tax will only be used as authorized by law; namely Texas Tax Code Section 351.101, Section 1015 and Section 352.112 of the Texas Tax Code.
6. The Fort Bend County Hotel Occupancy Tax program shall be managed and /or supervised as allowed by Texas Tax Code §352.1015(a), as determined by the Fort Bend County Commissioners Court.
7. Any reporting requirements to the Texas Comptroller of Public Accounts concerning the Fort Bend County Hotel Occupancy Tax shall be performed by the County Auditor's Office.
8. Fort Bend County shall exercise all remedies available by law, including but not limited to the assessment of penalties and interest, to enforce timely payment and reporting of the Fort Bend County Hotel Occupancy Tax.
9. Delinquent Fort Bend County Hotel Occupancy Taxes and accrued penalties shall be calculated as provided for in Texas Tax Code Section 352.004 and assessed at the maximum rate allowed by law.
10. All exemptions to Hotel Occupancy Tax required by law are exempt from Fort Bend County Hotel Occupancy Taxes.

[remainder left blank]

[execution page follows]

PASSED AND APPROVED THIS _____ DAY OF JUNE 2024.

KP George, County Judge

Vincent Morales, Commissioner Pct. 1

Grady Prestage, Commissioner Pct. 2

Andy Meyers, Commissioner Pct. 3

Dexter L. McCoy, Commissioner Pct. 4

ATTEST:

Laura Richard, County Clerk