

By: Meyer

H.B. No. 4441

A BILL TO BE ENTITLED

AN ACT

relating to reporting requirements for municipalities and counties that impose a hotel occupancy tax.

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

SECTION 1. Section 351.009, Tax Code, is amended to read as follows:

Sec. 351.009. ANNUAL REPORT TO COMPTROLLER. (a) Not later than March 1 [~~February 20~~] of each year, a municipality that imposes the tax authorized by this chapter shall report to the comptroller:

(1) the rate of:

(A) the tax imposed by the municipality under this chapter; and

(B) if applicable, the tax imposed by the municipality under Subchapter H, Chapter 334, Local Government Code;

(2) the amount of revenue collected during the municipality's preceding fiscal year from:

(A) the tax imposed by the municipality under this chapter; and

(B) if applicable, the tax imposed by the municipality under Subchapter H, Chapter 334, Local Government Code; [~~and~~]

(3) the amount and percentage of the revenue described

1 by Subdivision (2)(A) allocated by the municipality to each use  
2 authorized by this chapter for which the municipality used the  
3 revenue [~~described by Sections 351.101(a)(1), (2), (3), (4), (5),~~  
4 ~~and (9)~~] during the municipality's preceding fiscal year, stated  
5 separately as an amount and percentage for each applicable use; and  
6 (4) the total amount of any revenue described by  
7 Subdivision (2)(A) collected in any preceding fiscal year of the  
8 municipality that has not been spent by the municipality and the  
9 amount of that unexpended revenue, if any, that is spent in the  
10 municipality's budget for the fiscal year in which the report is due  
11 [of those subdivisions].

12 (b) The municipality must make the report required by this  
13 section by[+]

14 [~~(1)~~] submitting the report to the comptroller on a  
15 form prescribed by the comptroller[~~, or~~

16 [~~(2) providing the comptroller a direct link to, or a~~  
17 ~~clear statement describing the location of, the information~~  
18 ~~required to be reported that is posted on the Internet website of~~  
19 ~~the municipality].~~

20 (c) The [~~Subject to Subsection (b)(2), the~~] comptroller  
21 shall prescribe the form a municipality must use for the report  
22 required to be submitted under this section.

23 (d) A municipality that is required to make a report to the  
24 comptroller under this section may use a portion of the revenue  
25 described by Subsection (a)(2)(A) for the costs incurred by the  
26 municipality in making and submitting the report. The amount of  
27 revenue a municipality may use each year for the purpose authorized

1 by this subsection may not exceed:

2 (1) \$1,000 if the municipality has a population of  
3 less than 10,000; or

4 (2) \$2,500 if the municipality has a population of  
5 10,000 or more.

6 (e) The comptroller may adopt rules necessary to administer  
7 this section.

8 SECTION 2. Section 352.009, Tax Code, is amended to read as  
9 follows:

10 Sec. 352.009. ANNUAL REPORT TO COMPTROLLER. (a) Not  
11 later than March 1 [~~February 20~~] of each year, a county that imposes  
12 the tax authorized by this chapter shall report to the comptroller:

13 (1) the rate of:

14 (A) the tax imposed by the county under this  
15 chapter; and

16 (B) if applicable, the tax imposed by the county  
17 under Subchapter H, Chapter 334, Local Government Code; [~~and~~]

18 (2) the amount of revenue collected during the  
19 county's preceding fiscal year from:

20 (A) the tax imposed by the county under this  
21 chapter; and

22 (B) if applicable, the tax imposed by the county  
23 under Subchapter H, Chapter 334, Local Government Code;

24 (3) the amount and percentage of the revenue described  
25 by Subdivision (2)(A) allocated by the county to each use  
26 authorized by this chapter for which the county used the revenue  
27 during the county's preceding fiscal year, stated separately as an

1 amount and percentage for each applicable use; and

2 (4) the total amount of any revenue described by  
3 Subdivision (2)(A) collected in any preceding fiscal year of the  
4 county that has not been spent by the county and the amount of that  
5 unexpended revenue, if any, that is spent in the county's budget for  
6 the fiscal year in which the report is due.

7 (b) The county must make the report required by this section  
8 by[+]

9 [~~(1)~~] submitting the report to the comptroller on a  
10 form prescribed by the comptroller[~~, or~~

11 [~~(2) providing the comptroller a direct link to, or a~~  
12 ~~clear statement describing the location of, the information~~  
13 ~~required to be reported that is posted on the Internet website of~~  
14 ~~the county].~~

15 (c) The [~~Subject to Subsection (b)(2), the~~] comptroller  
16 shall prescribe the form a county must use for the report required  
17 to be submitted under this section.

18 (d) A county that is required to make a report to the  
19 comptroller under this section may use a portion of the revenue  
20 described by Subsection (a)(2)(A) for the costs incurred by the  
21 county in making and submitting the report. The amount of revenue a  
22 county may use each year for the purpose authorized by this  
23 subsection may not exceed:

24 (1) \$1,000 if the county has a population of less than  
25 10,000; or

26 (2) \$2,500 if the county has a population of 10,000 or  
27 more.

1        (e) The comptroller may adopt rules necessary to administer  
2 this section.

3        SECTION 3. The comptroller of public accounts shall  
4 prescribe the form of the report required under Sections 351.009  
5 and 352.009, Tax Code, as amended by this Act, not later than  
6 January 1, 2024. A municipality or county required to make a report  
7 under those sections must submit the 2024 report using the form  
8 prescribed by the comptroller under this section.

9        SECTION 4. This Act takes effect immediately if it receives  
10 a vote of two-thirds of all the members elected to each house, as  
11 provided by Section 39, Article III, Texas Constitution. If this  
12 Act does not receive the vote necessary for immediate effect, this  
13 Act takes effect September 1, 2023.