

By: Eiland

H.B. No. 3128

A BILL TO BE ENTITLED

AN ACT

relating to the funding of coastal erosion response activities and the coastal management program; imposing surcharges and fees.

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

SECTION 1. Section 33.604, Natural Resources Code, is amended by amending subsections (a) and (b) and adding subsection (c) to read as follows:

(a) The coastal erosion response account is an account in the coastal protection [~~general revenue~~] fund established in Section 40.151 of this code that may be appropriated only to the commissioner and used only for the purpose of implementing this subchapter and Subchapter F, of this chapter.

(b) The account consists of:

(1) all money appropriated for the purposes of this subchapter and subchapter F;

(2) grants to this state from the United States for the purposes of this subchapter and subchapter F; [~~and~~]

(3) all money received by this state from the sale of dredged material;

(4) coastal windstorm insurance surcharges collected under section 33.6041;

(5) coastal property transaction fees collected under section 33.6042;

(6) fees on pipeline usage for oil and gas collected

1 under sections 33.6043;

2 (7) fees on marine engine lubricants collected under
3 section 33.6044;

4 (8) fees on marine fuels collected under section
5 33.6045;

6 (9) fees on marine residual and distillate fuel oils
7 collected under section 33.6046;

8 (10) beach condominium rental surcharges collected
9 under section 33.6048;

10 (11) waste tire fees collected under section 33.6049;

11 (12) donations collected under Section 43.408, Parks
12 and Wildlife Code;

13 (13) certain hotel-motel tax revenue described by
14 section 156.251(b), Tax Code;

15 (14) one-third of the revenue received by this state
16 under Section 8(g), Outer Continental Shelf Lands Act (43 U.S.C.A.
17 Section 1337(g)) or any similar federal law;

18 (15) one-third of the revenue received by this state
19 from the Inland Waterways Trust Fund established in 26 U.S.C.A.
20 Section 9506 or any similar federal law;

21 (16) grants to this state from the United States for
22 the restoration, creation, or enhancement of wetlands.

23 SECTION 2. Section 33.605(a), Natural Resources Code is
24 amended to read as follows:

25 Sec. 33.605. USES OF ACCOUNT. (a) Money in the account may
26 be used for any action authorized by this subchapter and Subchapter
27 F of this chapter.

1 SECTION 3. Section 40.151, Natural Resources Code, is
2 amended by amending Subsections (a) and (b) to read as follows:

3 Sec. 40.151. COASTAL PROTECTION FUND. (a) The purpose of
4 this subchapter is to provide immediately available funds for
5 response to all unauthorized discharges, for cleanup of pollution
6 from unauthorized discharges of oil, for payment of damages from
7 unauthorized discharges of oil, ~~and~~ for erosion response projects
8 and for implementation of the coastal management program.

9 (b) The coastal protection fund is established in the state
10 treasury to be used by the commissioner as a nonlapsing revolving
11 fund only for carrying out the purposes of this chapter and of
12 Subchapters ~~[Subchapter]~~ F and H, Chapter 33. To this fund shall be
13 credited all fees, penalties, judgments, reimbursements, interest
14 or income on the fund, and charges provided for in this chapter and
15 the fee revenues levied, collected, and credited pursuant to this
16 chapter and all money credited to the coastal erosion response
17 account pursuant to Section 33.604 of this code. The fund shall not
18 exceed \$50 million, exclusive of the amount in the coastal erosion
19 response account.

20 SECTION 4. Section 40.152, Natural Resources Code, is
21 amended by amending Subsection (a) and adding new Subsection (c) to
22 read as follows:

23 Sec. 40.152. USE OF FUND. (a) Money in the fund may be
24 disbursed for the following purposes and no others:

25 (1) administrative expenses, personnel and training
26 expenses, and equipment maintenance and operating costs related to
27 implementation and enforcement of this chapter;

1 (2) response costs related to abatement and
2 containment of actual or threatened unauthorized discharges of oil
3 incidental to unauthorized discharges of hazardous substances;

4 (3) response costs and damages related to actual or
5 threatened unauthorized discharges of oil;

6 (4) assessment, restoration, rehabilitation, or
7 replacement of or mitigation of damage to natural resources damaged
8 by an unauthorized discharge of oil;

9 (5) in an amount not to exceed \$50,000 annually, the
10 small spill education program;

11 (6) in an amount not to exceed \$1,250,000 annually,
12 interagency contracts under Section 40.302;

13 (7) the purchase of response equipment under Section
14 40.105 within two years of the effective date of this chapter, in an
15 amount not to exceed \$4 million; thereafter, for the purchase of
16 equipment to replace equipment that is worn or obsolete;

17 (8) other costs and damages authorized by this
18 chapter;

19 (9) in an amount not to exceed \$32 million each state
20 fiscal biennium [~~the interest accruing to the fund annually~~],
21 erosion response projects under Subchapter H, Chapter 33, and costs
22 necessary to administer the coastal management program under
23 Subchapter F, Chapter 33; and

24 (10) in conjunction with the Railroad Commission of
25 Texas, costs related to the plugging of abandoned or orphaned oil
26 wells located on state-owned submerged lands.

27 (c) There is hereby appropriated from the fund to the

1 General Land Office, subject to this section, \$2 million for
2 administrative costs for the purposes specified in Subdivision (9)
3 of Subsection (a) of this section for the two-year period beginning
4 September 1, 2005.

5 SECTION 5. Section 40.155, Natural Resources Code, is
6 amended to read as follows:

7 Sec. 40.155. Determination of Fee

8 (a) Except as otherwise provided in this section, the rate
9 of the fee shall be two cents per barrel of crude oil until the
10 commissioner certifies that the unencumbered balance in the fund
11 has reached \$25 million, exclusive of the amount in the coastal
12 erosion response account. The commissioner shall certify to the
13 comptroller the date on which the unencumbered balance in the fund
14 exceeds \$25 million, exclusive of the amount in the coastal erosion
15 response account. The fee shall not be collected or required to be
16 paid on or after the first day of the second month following the
17 commissioner's certification to the comptroller that the
18 unencumbered balance in the fund exceeds \$25 million, exclusive of
19 the amount in the coastal erosion response account.

20 (b) If the unencumbered balance in the fund falls below \$14
21 million, exclusive of the amount in the coastal erosion response
22 account, the commissioner shall certify such fact to the
23 comptroller. On receiving the commissioner's certification, the
24 comptroller shall resume collecting the fee until suspended in the
25 manner provided in Subsection (a) of this section.

26 (c) Notwithstanding the provisions of Subsection (a) or (b)
27 of this section, the fee shall be levied at the rate of four cents

1 per barrel if the commissioner certifies to the comptroller a
2 written finding of the following facts:

3 (1) the unencumbered balance in the fund is less than
4 \$25 million, exclusive of the amount in the coastal erosion
5 response account;

6 (2) an unauthorized discharge of oil in excess of
7 100,000 gallons has occurred within the previous 30 days; and

8 (3) expenditures from the fund for response costs and
9 damages are expected to deplete the fund substantially, exclusive
10 of the amount in the coastal erosion response account.

11 (d) In the event of a certification to the comptroller under
12 Subsection (c) of this section, the comptroller shall collect the
13 fee at the rate of four cents per barrel until the unencumbered
14 balance in the fund reaches \$25 million, exclusive of the amount in
15 the coastal erosion response account, or any lesser amount that the
16 commissioner determines is necessary to pay response costs and
17 damages without substantially depleting the fund. The commissioner
18 shall certify to the comptroller the date on which the unencumbered
19 balance in the fund exceeds \$25 million or such other lesser amount,
20 exclusive of the amount in the coastal erosion response account.
21 The fee shall not be collected or required to be paid on or after the
22 first day of the second month following the commissioner's
23 certification to the comptroller.

24 (e) For purposes of this section, the unencumbered balance
25 of the fund shall be determined by the unencumbered cash balance of
26 the fund, exclusive of the amount in the coastal erosion response
27 account, at the end of each month or on the date of a finding under

1 Subsection (c) of this section.

2 SECTION 6. Subchapter H, Chapter 33, Natural Resources
3 Code, is amended by adding Section 33.6041 to read as follows:

4 SECTION 33.6041. COASTAL WINDSTORM INSURANCE SURCHARGE.

5 (a) In this section:

6 (1) "Coastal property" means real property located
7 seaward of the Gulf Intracoastal Waterway to its southernmost point
8 and then seaward of the longitudinal line also known as 97 degrees,
9 12', 19" which runs southerly to the international boundary from
10 the intersection of the centerline of the Gulf Intracoastal
11 Waterway and the Brownsville Ship Channel;

12 (2) "First tier coastal county" means one or more of
13 the counties listed in Subchapter A, Chapter 21, Article 21.49,
14 Sec. 3(1)(1), Insurance Code;

15 (b) An annual premium surcharge of ten dollars (\$10.00)
16 shall be assessed on any policy of insurance issued by the Texas
17 Windstorm Insurance Association pursuant to the provisions of
18 Subchapter A, Chapter 21, Article 21.49, Insurance Code, on
19 property in a first tier coastal county. Such annual premium
20 surcharge shall be fully earned when paid, and no commission shall
21 be paid on such premium surcharge. All such premium surcharges
22 shall be paid into the account.

23 (c) The Texas Windstorm Insurance Association shall send
24 the premium surcharge authorized by this section to the comptroller
25 who shall deposit the fees collected into the account. The
26 comptroller shall administer the provisions of this section as
27 provided in Chapters 101 through 113 of the Tax Code.

1 (d) The Texas Windstorm Insurance Association shall send
2 the premium surcharge authorized by this section to the comptroller
3 not later than:

4 (1) January 15 of each year for a policy issued,
5 delivered, or renewed from October 1 through December 31 of the
6 previous calendar year;

7 (2) April 15 of each year for a policy issued,
8 delivered, or renewed from January 1 through March 31 of that year;

9 (3) July 15 of each year for a policy issued,
10 delivered, or renewed from March 1 through June 30 of that year; and

11 (4) October 15 of each year for a policy issued,
12 delivered, or renewed from July 1 through September 30 of that year.

13 SECTION 7. Subchapter H, Chapter 33, Natural Resources
14 Code, is amended by adding Section 33.6042 to read as follows:

15 SECTION 33.6042. COASTAL PROPERTY TRANSACTION FEE.

16 (b) In this section:

17 (1) "Acreage" means any real property on which there
18 are no improvements, except for agricultural or livestock related
19 improvements, and enclosure improvements;

20 (2) "Closing action" means the process where an
21 attorney licensed to practice law assists one or more persons in the
22 transfer of coastal property covered by this section, whether such
23 involvement is the preparation of transfer documents, assisting
24 parties to consummate their real property transfer, or other legal
25 assistance in the transfer of real property;

26 (3) "Coastal property" means real property located
27 seaward of the Gulf Intracoastal Waterway to its southernmost point

1 and then seaward of the longitudinal line also known as 97 degrees,
2 12', 19" which runs southerly to the international boundary from
3 the intersection of the centerline of the Gulf Intracoastal
4 Waterway and the Brownsville Ship Channel.

5 (4) "Commercial real estate" means any interest in
6 real property which is used or intended to be used for profit or
7 gain;

8 (5) "Dwelling" means any building used for human
9 occupancy and habitation;

10 (6) "Fee" means the coastal property transaction fee
11 established in Subsection (b);

12 (7) "Residential real estate" means any interest in
13 real property which is used for human dwelling or for any
14 recreational purpose; and

15 (8) "Title company" means any title company licensed
16 by the Texas Department of Insurance or such title insurance
17 company's title insurance agents, as defined in Article 9.02, Tex.
18 Ins. Code.

19 (c) A coastal property transaction fee is imposed on every
20 transaction involving the transfer of any interest in coastal
21 property in residential real estate, commercial real estate, or
22 acreage located on coastal property. The fee does not apply to the
23 transfer of an interest in coastal property, where the documents
24 solely pertain to any surface leasehold estate or to any instrument
25 pertaining to a mortgage on coastal property. The fee imposed by
26 this section shall be \$50 for transactions where the property
27 transferred is valued at \$25,000 or less, and \$100 for transactions

1 where the property transferred is valued at more than \$25,000. The
2 fee imposed by this section shall be paid by the transferor and
3 transferee in equal shares, unless agreed differently by the
4 parties. Only one fee shall be paid for a transfer, if the property
5 being transferred can be included in more than one of the categories
6 of residential real estate, commercial real estate, or acreage. No
7 fee under this section shall be due for any transfer arising out of
8 any transfer of coastal property by virtue of descent or devise.

9 (d) If the transfer of the coastal property occurs at a
10 title company or through the closing action of an attorney, then the
11 fee imposed by this section shall be collected by the title company
12 at the time of closing, or by the attorney, and then remitted by the
13 person or entity collecting the fee to the comptroller who shall
14 deposit the fees collected into the coastal erosion response
15 account. If the transfer of coastal property does not occur at a
16 title company or through the action of an attorney, then the
17 transferee of the coastal property shall be obligated to forward to
18 the comptroller the required fee. If the fee is unpaid at the time
19 of the transfer of the coastal property, then the obligation of
20 payment of the fee shall always be upon the transferee of the
21 coastal property. In any payment to the comptroller, the payment
22 shall be sent to the comptroller with a sworn statement of transfer
23 by the transferor or transferee, or both, or any person having
24 relevant knowledge of the transfer of the coastal property. The
25 land office shall establish the form of the statement of transfer.
26 The fee shall be established as of the date of the transfer document
27 regardless of when or whether or not such transfer document is

1 recorded. False swearing on the statement of transfer set out in
2 this section shall be a violation of Section 37.02 of the Texas
3 Penal Code.

4 (e) If the fee set out in this section is not paid at the
5 time of the transfer of the coastal property, then there shall be a
6 continuing lien upon the coastal property for the payment of such
7 fee. The unpaid fee shall bear simple interest at ten percent (10%)
8 per year for each year, or any portion thereof, when such fee is not
9 paid. The interest shall commence on the date of the documentation
10 of the transfer of the coastal property. The commissioner, by rule,
11 may establish a requirement for payment of a late fee for any
12 statement of transfer not filed within sixty (60) days of the date
13 of transfer of coastal property. The commissioner, or his
14 representative, shall have the right to file a document evidencing
15 such lien for the payment of the fee and accrued interest thereof,
16 but the land office is not obligated to so file such lien for the
17 unpaid fee and accrued interest to be valid and enforceable against
18 the coastal property where such fee remains unpaid. Once the fee
19 and accrued interest is paid, the land office shall issue a release
20 of such lien, and the land office shall establish the cost for the
21 preparation and processing of such release.

22 (f) The commissioner shall adopt rules for the
23 implementation of this section, including the form of the statement
24 of transfer required by this section.

25 SECTION 8. Subchapter H, Chapter 33, Natural Resources
26 Code, is amended by adding Section 33.6043 to read as follows:

27 SECTION 33.6043. FEE ON PIPELINE USAGE FOR OIL AND GAS.

1 (a) In this section:

2 (1) "Gas" means "gas" as defined in Section 201.001,
3 Tax Code.

4 (2) "Oil" means "oil" as defined in Section 202.001,
5 Tax Code.

6 (b) A fee is imposed on each person who uses a pipeline to
7 import into this state oil or gas produced from:

8 (1) state-owned submerged lands; or

9 (2) land subject to a federal oil and gas lease that
10 covers one or more tracts located wholly or partly within three
11 nautical miles of the seaward boundary of this state.

12 (c) The fee imposed by this section is calculated as
13 follows:

14 (1) two cents for each barrel of 42 standard gallons of
15 oil; or

16 (2) two cents for each thousand cubic feet of gas.

17 (d) Each operator of a pipeline by which oil or gas is
18 produced from land described in Subsection (b) is imported into
19 this state by pipeline shall collect the fee imposed by this

20 (e) Section from the person who imports the oil and gas and
21 shall remit the fee to the comptroller.

22 (f) An operator of a pipeline who makes a timely payment to
23 the comptroller of the fee imposed by this section is entitled to
24 retain an amount equal to one-half of one percent of the fee to
25 cover the operator's administrative expenses.

26 (g) The comptroller shall deposit the fees collected under
27 this section to the credit of the account.

1 (h) The comptroller shall administer this section as
2 provided by Subtitles A and B, Title 2, Tax Code. The comptroller
3 shall adopt rules necessary for the administration, collection,
4 reporting, and payment of the fee imposed by this section.

5 (i) Contingent on receipt by the comptroller of the fees,
6 the commissioner may temporarily use other money appropriated to
7 the land office from the general revenue fund, in an amount not to
8 exceed the estimated revenue to the account in the fiscal year in
9 which the revenue is collected. The general revenue amounts used
10 shall be repaid out of the first fees collected under Section
11 33.6043 and may be used only to meet temporary cash flow needs
12 during that fiscal year. The transfer and repayment of that money
13 shall be completed by the end of each fiscal year under procedures
14 and standards established by the comptroller.

15 (j) If a refund is determined to be due, the refund shall be
16 paid from the account.

17 SECTION 9. Subchapter H, Chapter 33, Natural Resources
18 Code, is amended by adding Section 33.6044 to read as follows:

19 SECTION 33.6044. FEE ON MARINE ENGINE LUBRICANTS. (a) In
20 this section,

21 (1) "Lubricant" means an oil-derived product used to
22 lubricate motors, engines, and other equipment;

23 (2) "Marine" means a lubricant used in the operation
24 and maintenance of a watercraft.

25 (b) A fee is imposed on each person who purchases marine
26 lubricants.

27 (c) The fee imposed by this section is .05 cents for gallon

1 each gallon of marine lubricant.

2 (d) Each seller of marine lubricant shall collect the fee
3 imposed by this Section from the person who purchases the lubricant
4 and shall remit the fee to the comptroller.

5 (e) A seller who makes a timely payment to the comptroller
6 of the fee imposed by this section is entitled to retain an amount
7 equal to one-half of one percent of the fee to cover the operator's
8 administrative expenses.

9 (f) The comptroller shall deposit the fees collected under
10 this section to the credit of the account.

11 (g) The comptroller shall administer Section 33.6045 as
12 provided by Subtitles A and B, Title 2, Tax Code. The comptroller
13 shall adopt rules necessary for the administration, collection,
14 reporting, and payment of the fee imposed by this Section.

15 (h) If a refund is determined to be due, the refund shall be
16 paid from the account.

17 SECTION 10. Subchapter H, Chapter 33, Natural Resources
18 Code, is amended by adding Section 33.6045 to read as follows:

19 SECTION 33.6045. FEE ON MARINE FUELS. (a) In this section:

20 (1) "Diesel" means "diesel fuel" as defined in Section
21 162.001(19) of the Tax Code;

22 (2) "Dyed diesel fuel" means "dyed diesel fuel" as
23 defined in Section 162.001(22) of the Tax Code.

24 (3) "Gasoline" means "gasoline" as defined in Section
25 162.001(29) of the Tax Code;

26 (4) "Marine fuels" means gasoline, diesel fuel, or
27 dyed diesel fuel for use in watercraft;

1 (b) A fee is imposed on each person who purchases marine
2 fuels for use in watercraft, except that a person who uses marine
3 fuels in the taking of fish or shrimp for profit shall be exempt
4 from this fee.

5 (c) The fee imposed by this section is two cents for gallon
6 each gallon of marine fuels.

7 (d) Each seller of marine fuels shall collect the fee
8 imposed by this Section from the person who purchases the marine
9 fuels and shall remit the fee to the comptroller.

10 (e) A seller who makes a timely payment to the comptroller
11 of the fee imposed by this section is entitled to retain an amount
12 equal to one-half of one percent of the fee to cover the operator's
13 administrative expenses.

14 (f) The comptroller shall deposit the fees collected under
15 this section to the credit of the account.

16 (g) The comptroller shall administer Section 33.6046 as
17 provided by Subtitles A and B, Title 2, Tax Code. The comptroller
18 shall adopt rules necessary for the administration, collection,
19 reporting, payment of and exemption from the fee imposed by this
20 Section.

21 (h) If a refund is determined to be due, the refund shall be
22 paid from the account.

23 SECTION 11. Subchapter H, Chapter 33, Natural Resources
24 Code, is amended by adding Section 33.6046 to read as follows:

25 SECTION 33.6046. FEE ON MARINE RESIDUAL AND DISTILLATE FUEL
26 OILS.

27 (a) A fee is imposed on each person who purchases residual

1 fuel oils or distillate fuel oils for use in watercraft, except that
2 a person who uses marine fuels in the taking of fish or shrimp for
3 profit shall be exempt from this fee.

4 (b) The fee imposed by this section is one-half of one cent
5 for each gallon of residual fuel oil or distillate fuel oil.

6 (c) Each seller of residual fuel oil or distillate fuel oil
7 shall collect the fee imposed by this Section from the person who
8 purchases the residual fuel oil or distillate fuel oil and shall
9 remit the fee to the comptroller.

10 (d) A seller who makes a timely payment to the comptroller
11 of the fee imposed by this section is entitled to retain an amount
12 equal to one-half of one percent of the fee to cover the operator's
13 administrative expenses.

14 (e) The comptroller shall deposit the fees collected under
15 this section to the credit of the account.

16 (f) The comptroller shall administer Section 33.6047 as
17 provided by Subtitles A and B, Title 2, Tax Code. The comptroller
18 shall adopt rules necessary for the administration, collection,
19 reporting, payment of and exemption from the fee imposed by this
20 Section.

21 (g) If a refund is determined to be due, the refund shall be
22 paid from the account.

23 SECTION 12. Subchapter H, Chapter 33, Natural Resources
24 Code, is amended by adding Section 33.6048 to read as follows:

25 Sec. 33.6048 BEACH CONDOMINIUM RENTAL SURCHARGE

26 (a) In this section:

27 (1) "Condominium" means a form of real property as

1 defined in Sec. 81.002 or Sec. 82.003, Property Code.

2 (2) "Coastal property" means real property located
3 seaward of the Gulf Intracoastal Waterway to its southernmost point
4 and then seaward of the longitudinal line also known as 97 degrees,
5 12', 19" which runs southerly to the international boundary from
6 the intersection of the centerline of the Gulf Intracoastal
7 Waterway and the Brownsville Ship Channel.

8 (3) "Residential purposes" means recreational or
9 dwelling purposes, or both.

10 (b) A surcharge is imposed on each rental or lease of a
11 condominium for residential purposes that is located on coastal
12 property. The amount of the surcharge is:

13 (1) \$10 per lease or rental for overnight stays of two
14 nights or less; and

15 (2) \$20 per lease or rental, for overnight stays of
16 more than two nights.

17 (c) A person who rents or leases a condominium for
18 residential purposes that is located on coastal property on behalf
19 of the owner of the condominium shall add the surcharge imposed by
20 Subsection (b) to the price of the rental or lease and shall remit
21 the amount of the surcharge to the comptroller.

22 (d) A person who rents or leases a condominium and who makes
23 a timely payment to the comptroller of the amount of the surcharge
24 collected is entitled to retain an amount equal to one percent of
25 the amount of the surcharge collected to cover the person's
26 administrative expenses.

27 (e) The comptroller shall deposit the amount of the

1 surcharges collected to the credit of the account.

2 (f) The comptroller shall adopt rules necessary for the
3 administration, collection, reporting, and payment of the
4 surcharge payable or collected under this section.

5 SECTION 13. Subchapter H, Chapter 33, Natural Resources
6 Code, is amended by adding Section 33.6049 to read as follows:

7 Sec. 33.6049 WASTE TIRE FEE

8 (a) A wholesale or retail tire dealer who sells or offers to
9 sell new tires not for resale shall collect at the time and place of
10 sale a waste tire fee of \$1 for each new automobile or truck tire
11 that has a rim diameter of 12 inches or more, other than an
12 off-the-road tire intended for use on heavy machinery, including an
13 earthmover, a loader/dozer, a grader, or mining equipment, and \$1
14 for a new motorcycle tire, regardless of the rim diameter.

15 (b) A dealer required to collect a fee under this section
16 may retain two and one-half cents from each fee the dealer collects.
17 A dealer shall account for amounts retained under this subsection
18 in the manner prescribed by the comptroller.

19 (c) A dealer require to collect a fee under this section:

20 (1) shall list as a separate item on an invoice a fee
21 due under this section; and

22 (2) except as provided by Subsection (d), on or before
23 the 20th day of the month following the end of each calendar month
24 and on a form and in the manner prescribed by the comptroller, shall
25 file a report with and shall remit to the comptroller the amount of
26 fees collected during the preceding calendar month.

27 (d) A person who required to collect a fee under this

1 section who collects less than \$50 for a calendar month or less than
2 \$150 for a calendar quarter is not required to file a monthly report
3 but shall file a quarterly report with and make a quarterly
4 remittance to the comptroller. The quarterly report and remittance
5 shall include fees collected during the preceding calendar quarter.
6 The report and remittance are due not later than the 20th day of the
7 month following the end of the calendar quarter.

8 (e) The comptroller shall deposit the amount of the fees
9 collected to the credit of the account.

10 (f) The comptroller shall adopt rules necessary for the
11 administration, collection, reporting, and payment of the fees
12 payable or collected under this section.

13 SECTION 14. Section 11.032(b), Parks and Wildlife Code, is
14 amended to read as follows:

15 (b) The department shall deposit to the credit of the game,
16 fish, and water safety account all revenue, less allowable costs,
17 from the following sources:

18 (1) all types of fishing licenses and stamps and
19 shrimping licenses, except as provided by Sections 43.408 and
20 [Section] 77.120;

21 (2) all types of hunting licenses and stamps;

22 (3) trapping licenses and other licenses relating to
23 the taking, propagation, and sale of fur-bearing animals or their
24 pelts;

25 (4) sale of marl, sand, gravel, shell, and mudshell;

26 (5) oyster bed rentals and permits;

27 (6) federal funds received for fish and wildlife

1 research, management, development and conservation, resource
2 protection, and law enforcement, unless the funds are received for
3 the specific purposes of Subchapter F, Chapter 77;

4 (7) sale of property, less advertising costs,
5 purchased from this account or a special fund or account that is now
6 part of this account;

7 (8) fines and penalties collected for violations of a
8 law pertaining to the protection and conservation of wild birds,
9 wild fowl, wild animals, fish, shrimp, oysters, game birds and
10 animals, fur-bearing animals, alligators, and any other wildlife
11 resources of this state;

12 (9) sale of rough fish by the department;

13 (10) fees for importation permits;

14 (11) fees from supplying fish for or placing fish in
15 water located on private property;

16 (12) sale of seized pelts;

17 (13) sale or lease of grazing rights to and the
18 products from game preserves, sanctuaries, and management areas;

19 (14) contracts for the removal of fur-bearing animals
20 and reptiles from wildlife management areas;

21 (15) vessel registration fees;

22 (16) vessel manufacturer or dealer licensing fees;

23 (17) fines or penalties imposed by a court for
24 violation of water safety laws contained in Chapter 31 of this code;

25 (18) alligator hunter's or alligator buyer's licenses;

26 (19) sale of alligators or any part of an alligator by
27 the department;

1 (20) fees and revenue collected under Section
2 11.027(b) or (c) of this code that are associated with the
3 conservation of fish and wildlife;

4 (21) any other source provided by law; and

5 (22) vessel and outboard motor titling fees.

6 SECTION 15. Section 43.405(b), Parks and Wildlife Code, is
7 amended to read as follows:

8 (b) Except as provided by Section 43.408, the [The] stamp
9 sale net receipts shall be spent for coastal fisheries enforcement
10 and management and are hereby appropriated for such purposes.

11 SECTION 16. Subchapter M, Chapter 43, Parks and Wildlife
12 Code, is amended by adding Section 43.408 to read as follows:

13 Sec. 43.408. DONATIONS FOR COASTAL EROSION RESPONSE
14 ACTIVITIES. (a) The department shall publish a pamphlet that
15 solicits donations for coastal erosion response activities under
16 Subchapter H, Chapter 33, Natural Resources Code.

17 (b) The department shall provide for the distribution of the
18 pamphlet with each saltwater sportfishing stamp sold in this state.

19 (c) If a person chooses to make a donation under this
20 section at the time the person purchases a saltwater sportfishing
21 stamp, the person may include in the amount paid for the stamp the
22 amount of the donation.

23 (d) A seller of saltwater sportfishing stamps who sends the
24 net receipts from stamp sales to the department under Section
25 43.405(a) shall specify the portion of the receipts that is
26 attributable to donations made under this section.

27 (e) The department is entitled to retain an amount equal to

1 10 percent of the receipts that are attributable to donations made
2 under this section to cover the department's administrative
3 expenses.

4 (f) The department shall deposit donations made under this
5 section, less any amount retained by the department under
6 Subsection (e) of this section, to the credit of the coastal erosion
7 response account.

8 (g) The commission, with the advice of the commissioner of
9 the General Land Office, shall adopt rules to implement this
10 section.

11 SECTION 17. Sections 156.052 and 156.153, Tax Code, are
12 amended to read as follows:

13 Sec. 156.052. RATE OF TAX. (a) Except as provided by
14 Subsection (b) the [The] rate of the tax imposed by this chapter is
15 six percent of the price paid for a room in a hotel.

16 (b) The rate of the tax imposed by this chapter is seven
17 percent of the price paid for a room in a hotel if the hotel is
18 located in a county that:

- 19 (1) borders on the Gulf of Mexico; or
20 (2) is adjacent to a county that borders the Gulf of
21 Mexico.

22 Sec. 156.153. REIMBURSEMENT FOR TAX COLLECTION. The person
23 required to file a report under this chapter may deduct and withhold
24 from the taxes otherwise due to the state on the monthly or
25 quarterly return, as reimbursement for the cost of collecting the
26 tax, one percent of the amount of the tax due as shown on the report
27 if the rate of the tax is prescribed by Section 156.052(a) and 13/14

1 of one percent of the tax due as shown on the report if the rate of
2 the tax is prescribed by Section 156.052(b). If taxes due under
3 this chapter are not paid to the state within the time required or
4 if the person required to file a report fails to file the report
5 when due, the person forfeits the claim to reimbursement that could
6 have been taken if the tax had been paid or the report filed when
7 due.

8 SECTION 18. Section 156.251, Tax Code, is amended by adding
9 Subsection (b) to read as follows:

10 (b) An amount equal to the amount of revenue derived from
11 the collection of taxes imposed by this chapter at a rate of one
12 percent and received from hotel described by Section 156.052(b)
13 shall be deposited to the credit of the coastal erosion response
14 account.

15 SECTION 19. Section 33.6040, Natural Resources Code, as
16 added by this Act, applies only to a ticket sold on or after the
17 effective date of this Act.

18 SECTION 20. Section 33.6042, Natural Resources Code, as
19 added by this Act, applies only to a transfer of coastal property on
20 or after the effective date of this Act.

21 SECTION 21. The fee imposed by Section 33.6043, Natural
22 Resources Code, as added by this Act, shall be due and collected
23 beginning on November 1, 2005.

24 SECTION 22. EFFECTIVE DATE. This Act takes effect
25 immediately if it receives a vote of two-thirds of all the members
26 elected to each house, as provided by Section 39, Article III, Texas
27 Constitution. If this Act does not receive the vote necessary for

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1 immediate effect, this Act takes effect September 1, 2005.