

By: Macias

H.B. No. 1458

Substitute the following for H.B. No. 1458:

By: Elkins

C.S.H.B. No. 1458

A BILL TO BE ENTITLED

AN ACT

relating to the allocation of revenue from the state hotel tax for certain purposes in certain municipalities.

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

SECTION 1. Subchapter F, Chapter 156, Tax Code, is amended by adding Section 156.2513 to read as follows:

Sec. 156.2513. ALLOCATION OF REVENUE: CERTAIN MUNICIPALITIES. (a) This section applies only to a municipality that:

(1) has a population of less than 75,000;

(2) is located in a county in which a park and recreation district has been created under Chapter 324, Local Government Code; and

(3) in the fiscal year of the municipality preceding the calendar year in which the municipality is to receive money under this section, was visited by more than 175,000 people who participated in recreational activities on state-owned rivers located within the boundaries of the municipality.

(b) Not later than the last day of the month following a calendar quarter, the comptroller shall:

(1) compute an amount equal to two percent of the amount of revenue derived from the collection of taxes imposed under this chapter received from hotels located in a municipality to which this section applies; and

1 (2) issue to the municipality a warrant drawn on the
2 general revenue fund for an amount that is the lesser of:

3 (A) the amount computed under Subdivision (1); or

4 (B) the amount the municipality actually spent on
5 removing trash and litter in the state-owned rivers and their river
6 beds located within the boundaries of the municipality during the
7 calendar quarter.

8 (c) A municipality that receives money under this section
9 may use the money only to remove trash and litter in the state-owned
10 rivers and their river beds located within the boundaries of the
11 municipality.

12 (d) It is the responsibility of a municipality to furnish
13 the comptroller with documentation sufficient to establish:

14 (1) the number of tourist visitations required by
15 Subsection (a)(3); and

16 (2) the amount of money spent as described by
17 Subsection (b)(2)(B).

18 SECTION 2. This Act takes effect immediately if it receives
19 a vote of two-thirds of all the members elected to each house, as
20 provided by Section 39, Article III, Texas Constitution. If this
21 Act does not receive the vote necessary for immediate effect, this
22 Act takes effect October 1, 2007.