

AN ACT

relating to the powers of a recreation district board in a county with frontage on the Guadalupe and Comal Rivers.

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

SECTION 1. Section 324.099, Local Government Code, is amended by adding Subsections (l) and (m) to read as follows:

(1) The managing entity, as defined by Section 221.002, Property Code, of a timeshare property, as defined by Section 221.002, Property Code, shall collect and remit to a district, on a property owner's behalf, all district taxes imposed under Subsection (b)(2) if the managing entity participates in the rental of the property by either:

(1) advertising rental availability on behalf of the property owner; or

(2) collecting the rent on the property owner's behalf.

(m) If a managing entity located in the district does not collect rent or advertise rental availability on behalf of its property owners, a certificate executed in good faith by the managing entity and delivered to the district informing the district that the managing entity does not collect rent or advertise rentals on the behalf of property owners shall be final and binding on the district, so long as the certificate remains accurate.

SECTION 2. Subchapter E, Chapter 324, Local Government Code, is amended by adding Section 324.0995 to read as follows:

Sec. 324.0995. TAX EXEMPTIONS. (a) Section 324.099(b)(2) does not impose a tax on:

(1) an employee of the United States government conducting official business in the district; or

(2) a person who occupies a lodging facility or campground in the district if the person has evacuated from the person's home due to an emergency and the state has temporarily suspended collection of the state hotel occupancy tax.

(b) The district may not tax a transaction between a person and an interest operated by:

(1) the United States in the district; or

(2) a state park in the district.

SECTION 3. Section 324.122, Local Government Code, is amended to read as follows:

Sec. 324.122. EFFECT OF INCORPORATION OR ANNEXATION. The incorporation of a political subdivision or the annexation of any part of ~~[any area in]~~ a park district by a political subdivision does not affect the district's boundaries.

SECTION 4. The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

SECTION 5. This Act takes effect September 1, 2009.

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that S.B. No. 1638 passed the Senate on April 30, 2009, by the following vote: Yeas 31, Nays 0.

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.B. No. 1638 passed the House on May 12, 2009, by the following vote: Yeas 148, Nays 1, one present not voting.

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor