

By: Wentworth

S.B. No. 1638

A BILL TO BE ENTITLED

AN ACT

relating to the powers of a recreational district board in a county with frontage on the Guadalupe or Comal River.

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

SECTION 1. Section 324.099, Local Government Code, is amended by adding Subsection (1) 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 facilitates the rental of the property by:

(1) advertising rental availability;

(2) collecting rents or fees;

(3) providing to a renter a key to or access to the property; or

(4) providing access to a service of the property being rented.

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

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

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

7 (1) the United States in the district; or

8 (2) a state park in the district.

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

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

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

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