

1-1 By: Wentworth S.B. No. 1638
1-2 (In the Senate - Filed March 10, 2009; March 20, 2009, read
1-3 first time and referred to Committee on Intergovernmental
1-4 Relations; April 17, 2009, reported adversely, with favorable
1-5 Committee Substitute by the following vote: Yeas 4, Nays 0;
1-6 April 17, 2009, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 1638 By: Wentworth

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to the powers of a recreation district board in a county
1-11 with frontage on the Guadalupe and Comal Rivers.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 324.099, Local Government Code, is
1-14 amended by adding Subsections (l) and (m) to read as follows:

1-15 (1) The managing entity, as defined by Section 221.002,
1-16 Property Code, of a timeshare property, as defined by Section
1-17 221.002, Property Code, shall collect and remit to a district, on a
1-18 property owner's behalf, all district taxes imposed under
1-19 Subsection (b)(2) if the managing entity participates in the rental
1-20 of the property by either:

1-21 (1) advertising rental availability on behalf of the
1-22 property owner; or

1-23 (2) collecting the rent on the property owner's
1-24 behalf.

1-25 (m) If a managing entity located in the district does not
1-26 collect rent or advertise rental availability on behalf of its
1-27 property owners, a certificate executed in good faith by the
1-28 managing entity and delivered to the district informing the
1-29 district that the managing entity does not collect rent or
1-30 advertise rentals on the behalf of property owners shall be final
1-31 and binding on the district, so long as the certificate remains
1-32 accurate.

1-33 SECTION 2. Subchapter E, Chapter 324, Local Government
1-34 Code, is amended by adding Section 324.0995 to read as follows:

1-35 Sec. 324.0995. TAX EXEMPTIONS. (a) Section 324.099(b)(2)
1-36 does not impose a tax on:

1-37 (1) an employee of the United States government
1-38 conducting official business in the district; or

1-39 (2) a person who occupies a lodging facility or
1-40 campground in the district if the person has evacuated from the
1-41 person's home due to an emergency and the state has temporarily
1-42 suspended collection of the state hotel occupancy tax.

1-43 (b) The district may not tax a transaction between a person
1-44 and an interest operated by:

1-45 (1) the United States in the district; or

1-46 (2) a state park in the district.

1-47 SECTION 3. Section 324.122, Local Government Code, is
1-48 amended to read as follows:

1-49 Sec. 324.122. EFFECT OF INCORPORATION OR ANNEXATION. The
1-50 incorporation of a political subdivision or the annexation of any
1-51 part of ~~any area in~~ a park district by a political subdivision
1-52 does not affect the district's boundaries.

1-53 SECTION 4. The change in law made by this Act does not
1-54 affect tax liability accruing before the effective date of this
1-55 Act. That liability continues in effect as if this Act had not been
1-56 enacted, and the former law is continued in effect for the
1-57 collection of taxes due and for civil and criminal enforcement of
1-58 the liability for those taxes.

1-59 SECTION 5. This Act takes effect September 1, 2009.

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