

By: Hegar

S.B. No. 804

A BILL TO BE ENTITLED

AN ACT

relating to the use of revenue from the hotel occupancy tax by certain counties.

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

SECTION 1. Section 352.1033, Tax Code, is amended by amending Subsection (a) and adding Subsections (c) and (d) to read as follows:

(a) Subject to Subsection (c), the ~~The~~ revenue from a tax imposed under this chapter by a county that borders the Gulf of Mexico authorized to impose the tax by Section 352.002(a)(6) may be used only to:

- (1) clean public beaches;
- (2) acquire, furnish, or maintain facilities, including parks, that enhance public access to beaches;
- (3) provide and maintain public restrooms on or adjacent to beaches or beach access facilities;
- (4) provide and maintain litter containers on or adjacent to beaches or beach access facilities;
- (5) create, renovate, promote, and maintain parks adjacent to bays, rivers, and other navigable waterways if the county does not operate a public beach on the Gulf of Mexico; and
- (6) advertise and conduct solicitations and promotional programs to attract tourists and convention delegates or registrants to the county or its vicinity, any of which may be

1 conducted by the county or through contracts with persons or
2 organizations selected by the county.

3 (c) In addition to the uses allowed by Subsection (a), a
4 county authorized to impose a tax under this chapter by Section
5 352.002(a)(6) that has a population of 50,000 or less and in which
6 there is located at least one state park and one national wildlife
7 refuge may use the revenue from the tax to:

8 (1) acquire, construct, furnish, or maintain
9 facilities, such as parks, aquariums, birding centers and viewing
10 sites, history and art centers, nature centers, and trails;

11 (2) advertise and conduct solicitations and
12 promotional programs to attract conventions and visitors;

13 (3) clear public land; and

14 (4) provide and maintain public restrooms and litter
15 containers on public land.

16 (d) The limitation prescribed by Subsection (b) does not
17 apply to the use of revenue from a tax imposed under this chapter by
18 a county to which Subsection (c) applies.

19 SECTION 2. This Act takes effect immediately if it receives
20 a vote of two-thirds of all the members elected to each house, as
21 provided by Section 39, Article III, Texas Constitution. If this
22 Act does not receive the vote necessary for immediate effect, this
23 Act takes effect September 1, 2011.