

By: Lucio

S.B. No. 1467

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the assessment, collection, and distribution of a
3 county or municipal occupation tax on certain coin-operated
4 machines.

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

6 SECTION 1. Section 2153.451, Occupations Code, is amended
7 by amending Subsection (b) and adding Subsection (c) to read as
8 follows:

9 (b) As provided by Section 1(f), Article VIII, Texas
10 Constitution, the [~~The~~] rate of the tax may not exceed one-half
11 [~~one-fourth~~] of the rate of the tax imposed under Section 2153.401.

12 (c) The county or municipal treasurer shall distribute to
13 the county or municipal tax assessor-collector, as applicable, half
14 of the revenue collected under this section to offset the cost of
15 assessing and collecting the tax.

16 SECTION 2. The change in law made by this Act to Section
17 2153.451, Occupations Code, applies to a tax assessed or collected
18 under that section on or after the effective date of this Act.

19 SECTION 3. This Act takes effect September 1, 2011.