

By: Oliveira, Lucio III

H.B. No. 3042

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the allocation of state hotel occupancy tax revenue to
3 certain municipalities for cleaning and maintenance of and erosion
4 control for public beaches.

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

6 SECTION 1. Section 156.2512(a), Tax Code, is amended to
7 read as follows:

8 (a) Not later than the last day of the month following a
9 calendar quarter and subject to Subsection (d), the comptroller
10 shall:

11 (1) compute the amount of revenue derived from the
12 collection of taxes imposed under this chapter at a rate of one
13 percent and received from hotels located on barrier islands in an
14 eligible barrier island coastal municipality described by
15 Subsection (c)(1)(C)(i) or (ii) ~~[+]~~ and

16 ~~[(2)]~~ issue to the ~~[eligible barrier island coastal]~~
17 municipality a warrant drawn on the general revenue fund for that
18 ~~[in the]~~ amount; and

19 (2) compute the amount of revenue derived from the
20 collection of taxes imposed under this chapter at a rate of two
21 percent and received from hotels located on barrier islands in an
22 eligible barrier island coastal municipality described by
23 Subsection (c)(1)(C)(iii) and issue to the municipality a warrant
24 drawn on the general revenue fund for that amount ~~[computed under~~

1 ~~Subdivision (1)]~~.

2 SECTION 2. Section 156.2512(c)(1), Tax Code, is amended to
3 read as follows:

4 (1) "Eligible barrier island coastal municipality"
5 means a municipality:

6 (A) that borders on the Gulf of Mexico;

7 (B) that is located wholly or partly on a barrier
8 island; and

9 (C) the boundaries of which [~~are within 30 miles~~
10 ~~of the United Mexican States or include~~]:

11 (i) include a portion of a national
12 seashore; [~~or~~]

13 (ii) include a national estuarine research
14 reserve; or

15 (iii) are within 30 miles of the United
16 Mexican States.

17 SECTION 3. Section 156.2512, Tax Code, is amended by adding
18 Subsection (d) to read as follows:

19 (d) The comptroller may not issue a warrant to any
20 municipality under this section for an amount that exceeds the
21 amount of revenue derived from the collection of taxes imposed
22 under this chapter at a rate of two percent and received from hotels
23 located within the municipality.

24 SECTION 4. This Act takes effect September 1, 2013.