

AN ACT

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

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

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

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

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

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

(2) compute the amount of revenue derived from the collection of taxes imposed under this chapter at a rate of two percent and received from hotels located on barrier islands in an eligible barrier island coastal municipality described by Subsection (c)(1)(C)(iii) and issue to the municipality a warrant 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.

President of the Senate

Speaker of the House

I certify that H.B. No. 3042 was passed by the House on May 9, 2013, by the following vote: Yeas 92, Nays 46, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 3042 was passed by the Senate on May 22, 2013, by the following vote: Yeas 23, Nays 8.

Secretary of the Senate

APPROVED: _____

Date

Governor