

By: Springer

H.B. No. 1792

Substitute the following for H.B. No. 1792:

By: Anderson of Dallas

C.S.H.B. No. 1792

A BILL TO BE ENTITLED

AN ACT

relating to regulation of residential short-term rental units and collection and reporting periods of hotel occupancy taxes; creating a criminal offense; amending provisions subject to a criminal penalty.

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

SECTION 1. The heading to Chapter 2155, Occupations Code, is amended to read as follows:

CHAPTER 2155. HOTELS, ~~[AND]~~ BOARDINGHOUSES, AND RESIDENTIAL SHORT-TERM RENTAL UNITS

SECTION 2. Chapter 2155, Occupations Code, is amended by adding Subchapter D to read as follows:

SUBCHAPTER D. RESIDENTIAL SHORT-TERM RENTAL UNITS

Sec. 2155.151. DEFINITIONS. In this subchapter:

(1) "Residential short-term rental listing service" means a business that maintains an Internet website that lists and facilitates the rental of residential short-term rental units.

(2) "Residential short-term rental unit" means a residential dwelling, including a single-family residence, apartment, residential condominium unit, or other residential real estate improvement, in which the public may obtain sleeping accommodations in exchange for compensation for a period of less than 30 consecutive days. The term does not include an establishment licensed, registered, or otherwise regulated by a

political subdivision as a bed and breakfast.

Sec. 2155.152. RESIDENTIAL SHORT-TERM RENTAL LISTING SERVICES. (a) This section does not apply to a residential short-term rental listing service that:

(1) is operated by a governmental entity;

(2) is operated by a nonprofit organization exempt from federal income tax under Section 501(c)(6), Internal Revenue Code of 1986:

(A) whose members or affiliates do not have a direct or indirect pecuniary interest in the listing service; and

(B) that either:

(i) is designated as a convention and visitors bureau by a county or municipality; or

(ii) has an agreement with a governmental entity to provide listing services for available lodging on an Internet website; or

(3) lists only residential short-term rental units that are constructed to hotel standards.

(b) Before listing a residential short-term rental unit on its Internet website, a residential short-term rental listing service shall obtain a statement from the owner or tenant of the unit that includes all hotel tax taxpayer identification numbers applicable to the unit.

(c) A person commits an offense if the person violates this section. Each day that a violation occurs or continues to occur constitutes a separate offense. An offense under this subsection is a Class C misdemeanor.

1        (d) This section does not preempt an order, ordinance, or  
2 similar measure adopted by a political subdivision relating to a  
3 residential short-term rental unit that is consistent with or more  
4 stringent than this section.

5        SECTION 3. Section 156.001, Tax Code, is amended to read as  
6 follows:

7        Sec. 156.001. DEFINITION. In this chapter, "hotel" means a  
8 building in which members of the public obtain sleeping  
9 accommodations for consideration. The term includes a hotel,  
10 motel, tourist home, tourist house, tourist court, lodging house,  
11 inn, rooming house, ~~[or]~~ bed and breakfast, or residential  
12 short-term rental unit as defined by Section 2155.151, Occupations  
13 Code. The term does not include:

14            (1) a hospital, sanitarium, or nursing home;

15            (2) a dormitory or other housing facility owned or  
16 leased and operated by an institution of higher education or a  
17 private or independent institution of higher education as those  
18 terms are defined by Section 61.003, Education Code, used by the  
19 institution for the purpose of providing sleeping accommodations  
20 for persons engaged in an educational program or activity at the  
21 institution; or

22            (3) an oilfield portable unit, as defined by Section  
23 152.001.

24        SECTION 4. Section 156.151, Tax Code, is amended by  
25 amending Subsections (b) and (c) and adding Subsection (d) to read  
26 as follows:

27            (b) Except as provided by Subsection (c) or (d), each

1 calendar month is a reporting period and the taxes imposed by and  
2 collected under this chapter are due and payable to the comptroller  
3 on or before the 20th day of the month following the end of each  
4 calendar month.

5 (c) If a person required to collect the tax imposed by this  
6 chapter [~~taxpayer~~] owes less than \$500 for a calendar month or  
7 \$1,500 for a calendar quarter and does not qualify as a semiannual  
8 filer under Subsection (d), the person [~~taxpayer~~] qualifies as a  
9 quarterly filer having a reporting period of a calendar quarter and  
10 the taxes are due and payable on the 20th day after the end of the  
11 calendar quarter.

12 (d) If a person required to collect the tax imposed by this  
13 chapter owes less than \$250 for a calendar month or \$750 for a  
14 calendar quarter and the tax under this chapter is imposed for  
15 activity that occurs on less than nine days per calendar quarter,  
16 the person qualifies as a semiannual filer having two reporting  
17 periods from October 1 to March 31 and April 1 to September 30.  
18 Taxes are due and payable on the 20th day after the end of each  
19 reporting period.

20 SECTION 5. Section 156.153, Tax Code, is amended to read as  
21 follows:

22 Sec. 156.153. REIMBURSEMENT FOR TAX COLLECTION. The person  
23 required to file a report under this chapter may deduct and withhold  
24 from the taxes otherwise due to the state on the monthly, [~~or~~]  
25 quarterly, or semiannual return, as reimbursement for the cost of  
26 collecting the tax, one percent of the amount of the tax due as  
27 shown on the report. If taxes due under this chapter are not paid to

1 the state within the time required or if the person required to file  
2 a report fails to file the report when due, the person forfeits the  
3 claim to reimbursement that could have been taken if the tax had  
4 been paid or the report filed when due.

5 SECTION 6. Subchapter A, Chapter 351, Tax Code, is amended  
6 by adding Section 351.0033 to read as follows:

7 Sec. 351.0033. ADOPTION OF STATE REPORTING PERIODS AND  
8 PAYMENT DATES. The governing body of a municipality by ordinance  
9 may adopt for the tax imposed by this chapter the reporting periods  
10 and payment dates prescribed by Section 156.151.

11 SECTION 7. Subchapter A, Chapter 352, Tax Code, is amended  
12 by adding Section 352.0033 to read as follows:

13 Sec. 352.0033. ADOPTION OF STATE REPORTING PERIODS AND  
14 PAYMENT DATES. The commissioners court of a county by order may  
15 adopt for the tax imposed by this chapter the reporting periods and  
16 payment dates prescribed by Section 156.151.

17 SECTION 8. Section 156.151, Tax Code, as amended by this  
18 Act, does not affect tax liability accruing before the effective  
19 date of this Act. That liability continues in effect as if this Act  
20 had not been enacted, and the former law is continued in effect for  
21 the collection of taxes due and for civil and criminal enforcement  
22 of the liability for those taxes.

23 SECTION 9. This Act takes effect September 1, 2015.