

AN ACT

relating to the allocation of state hotel occupancy tax revenue to certain barrier island coastal municipalities.

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

SECTION 1. Section 156.2512, Tax Code, is amended by amending Subsections (a), (b), and (c) and adding Subsection (e) 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, excluding revenue described by Subsection (e), derived from the collection of taxes imposed under this chapter at a rate of two ~~[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 municipality a warrant drawn on the general revenue fund for that 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].~~

(b) An eligible barrier island coastal municipality may use money received under this section only:

(1) to clean and maintain public beaches in that municipality; ~~and~~

(2) for an erosion response project in that municipality; and

(3) to clean and maintain bay shores owned by that municipality or leased by that municipality from this state.

(c) In this section:

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

(A) that borders on the Gulf of Mexico;

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

(C) that ~~[the boundaries of which]~~:

(i) includes an institution of higher education that is part of the Texas Coastal Ocean Observation Network under Section 33.065, Natural Resources Code ~~[include a portion of a national seashore]~~;

(ii) includes ~~[include]~~ a national estuarine research reserve; ~~[or]~~

(iii) is located ~~[are]~~ within 30 miles of the United Mexican States; or

(iv) has a population of less than 10,000 and is located in a county with a population of at least 300,000 that is adjacent to a county with a population of at least 3,000,000.

1 (2) "Clean and maintain" has the meaning assigned by
2 Section [61.063](#), Natural Resources Code.

3 (3) "Erosion response project" has the meaning
4 assigned by Section [33.601](#), Natural Resources Code.

5 (e) This section does not apply to revenue derived from the
6 collection of taxes paid by persons for the use or possession of or
7 for the right to the use or possession of a room or space at a
8 qualified hotel project, the owner of which is entitled to a rebate,
9 refund, or payment of hotel occupancy tax revenue under:

10 (1) Section [2303.5055](#), Government Code; or

11 (2) Section [151.429](#)(h).

12 SECTION 2. This Act takes effect October 1, 2015.

H.B. No. 1915

President of the Senate

Speaker of the House

I certify that H.B. No. 1915 was passed by the House on May 4, 2015, by the following vote: Yeas 130, Nays 9, 2 present, not voting; that the House refused to concur in Senate amendments to H.B. No. 1915 on May 27, 2015, and requested the appointment of a conference committee to consider the differences between the two houses; and that the House adopted the conference committee report on H.B. No. 1915 on May 31, 2015, by the following vote: Yeas 126, Nays 15, 2 present, not voting.

Chief Clerk of the House

H.B. No. 1915

I certify that H.B. No. 1915 was passed by the Senate, with amendments, on May 22, 2015, by the following vote: Yeas 26, Nays 5; at the request of the House, the Senate appointed a conference committee to consider the differences between the two houses; and that the Senate adopted the conference committee report on H.B. No. 1915 on May 30, 2015, by the following vote: Yeas 26, Nays 5.

Secretary of the Senate

APPROVED: _____

Date

Governor