

By: Bonnen of Brazoria

H.B. No. 3052

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the allocation of state hotel occupancy tax revenue to
3 certain barrier island coastal municipalities.

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

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

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

10 (1) compute the amount of revenue derived from the
11 collection of taxes imposed under this chapter at a rate of one
12 percent and received from hotels located on barrier islands in an
13 eligible barrier island coastal municipality described by
14 Subsection (c)(1)(C)(i), ~~(ii)~~, or (iv) and issue to the
15 municipality a warrant drawn on the general revenue fund for that
16 amount; and

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

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

1 (1) "Eligible barrier island coastal municipality"

2 means a municipality:

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

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

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

7 (i) includes [~~include~~] a portion of a
8 national seashore;

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

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

13 (iv) has a population of less than 10,000
14 and is located in a county with a population of at least 300,000
15 that is adjacent to a county with a population of at least
16 3,000,000.

17 SECTION 3. This Act takes effect September 1, 2015.