

AN ACT

relating to the authority of certain counties to impose a hotel occupancy tax and the use of revenue from the hotel occupancy tax by certain counties; authorizing an increase in the rate of a tax; authorizing the imposition of a tax.

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

SECTION 1. Section 352.002, Tax Code, is amended by adding Subsection (n) to read as follows:

(n) The commissioners court of a county with a population of more than 300,000 and in which there is located all or part of the most populous military installation in this state may impose a tax as provided by Subsection (a).

SECTION 2. Section 352.003, Tax Code, is amended by adding Subsections (p) and (t) to read as follows:

(p) In a county authorized to impose the tax under Section 352.002(n), the county tax rate in relation to a hotel located in a municipality that imposes a tax under Chapter 351 may not exceed a rate that, when added to the rate of the tax imposed by the municipality under Chapter 351, exceeds the sum of the rate prescribed by Section 351.003(a) plus two percent.

(t) The tax rate in a county that is authorized to impose the tax under Section 352.002(a)(6), that has a population of less than 25,000, and that is adjacent to a county with a population of more than 750,000 may not exceed nine percent of the price paid for a

1 room in a hotel.

2 SECTION 3. Sections 352.1033(a) and (c), Tax Code, are
3 amended to read as follows:

4 (a) Subject to Subsection (c), the revenue from a tax
5 imposed under this chapter by a county that borders the Gulf of
6 Mexico authorized to impose the tax by Section 352.002(a)(6) may be
7 used only to:

8 (1) clean public beaches;

9 (2) acquire, furnish, or maintain facilities,
10 including parks, that enhance public access to beaches;

11 (3) provide and maintain public restrooms on or
12 adjacent to beaches or beach access facilities;

13 (4) provide and maintain litter containers on or
14 adjacent to beaches or beach access facilities;

15 (5) create, renovate, promote, and maintain parks
16 adjacent to bays, rivers, and other navigable waterways if the
17 county does not operate a public beach on the Gulf of Mexico; ~~and~~

18 (6) advertise and conduct solicitations and
19 promotional programs to attract tourists and convention delegates
20 or registrants to the county or its vicinity, any of which may be
21 conducted by the county or through contracts with persons or
22 organizations selected by the county;

23 (7) acquire a site for and construct, improve,
24 enlarge, equip, repair, operate, and maintain a visitor information
25 center; and

26 (8) encourage, promote, and improve historical
27 preservation and restoration efforts.

1 (c) In addition to the uses allowed by Subsection (a), a
2 county authorized to impose a tax under this chapter by Section
3 352.002(a)(6) that has a population of 50,000 or less and in which
4 there is located at least one [~~state park and one~~] national wildlife
5 refuge may use the revenue from the tax to:

6 (1) acquire, construct, furnish, or maintain
7 facilities, such as aquariums, birding centers and viewing sites,
8 history and art centers, and nature centers and trails;

9 (2) advertise and conduct solicitations and
10 promotional programs to attract conventions and visitors; and

11 (3) provide and maintain public restrooms and litter
12 containers on public land in an area that is a tourism venue.

13 SECTION 4. This Act takes effect immediately if it receives
14 a vote of two-thirds of all the members elected to each house, as
15 provided by Section 39, Article III, Texas Constitution. If this
16 Act does not receive the vote necessary for immediate effect, this
17 Act takes effect September 1, 2015.

President of the Senate

Speaker of the House

I certify that H.B. No. 4037 was passed by the House on May 15, 2015, by the following vote: Yeas 121, Nays 18, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 4037 on May 28, 2015, by the following vote: Yeas 141, Nays 1, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 4037 was passed by the Senate, with amendments, on May 26, 2015, by the following vote: Yeas 30, Nays 1.

Secretary of the Senate

APPROVED: _____

Date

Governor