

By: Guillen

H.B. No. 4037

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the rate of the hotel occupancy taxes in certain
3 counties and the use of revenue from the hotel occupancy tax by
4 certain counties; authorizing an increase in the rate of a tax.

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

6 SECTION 1. Section 352.003, Tax Code, is amended by adding
7 Subsection (t) to read as follows:

8 (t) The tax rate in a county that is authorized to impose the
9 tax under Section 352.002(a)(6), that has a population of less than
10 25,000, and that is adjacent to a county with a population of more
11 than 750,000 may not exceed nine percent of the price paid for a
12 room in a hotel.

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

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

- 19 (1) clean public beaches;
- 20 (2) acquire, furnish, or maintain facilities,
21 including parks, that enhance public access to beaches;
- 22 (3) provide and maintain public restrooms on or
23 adjacent to beaches or beach access facilities;
- 24 (4) provide and maintain litter containers on or

1 adjacent to beaches or beach access facilities;

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

5 (6) advertise and conduct solicitations and
6 promotional programs to attract tourists and convention delegates
7 or registrants to the county or its vicinity, any of which may be
8 conducted by the county or through contracts with persons or
9 organizations selected by the county;

10 (7) acquire a site for and construct, improve,
11 enlarge, equip, repair, operate, and maintain a visitor information
12 center; and

13 (8) encourage, promote, and improve historical
14 preservation and restoration efforts.

15 (c) In addition to the uses allowed by Subsection (a), a
16 county authorized to impose a tax under this chapter by Section
17 352.002(a)(6) that has a population of 50,000 or less and in which
18 there is located at least one ~~[state park and one]~~ national wildlife
19 refuge may use the revenue from the tax to:

20 (1) acquire, construct, furnish, or maintain
21 facilities, such as aquariums, birding centers and viewing sites,
22 history and art centers, and nature centers and trails;

23 (2) advertise and conduct solicitations and
24 promotional programs to attract conventions and visitors; and

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

27 SECTION 3. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as
2 provided by Section 39, Article III, Texas Constitution. If this
3 Act does not receive the vote necessary for immediate effect, this
4 Act takes effect September 1, 2015.