

By: Lucio

S.B. No. 1805

A BILL TO BE ENTITLED

AN ACT

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

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

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

(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 room in a hotel.

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

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

- (1) clean public beaches;
- (2) acquire, furnish, or maintain facilities, including parks, that enhance public access to beaches;
- (3) provide and maintain public restrooms on or adjacent to beaches or beach access facilities;
- (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.