

**House Bill 1915**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

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

SENATE VERSION (IE)

SECTION 1. Same as House version.

CONFERENCE

**House Bill 1915**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

SENATE VERSION (IE)

CONFERENCE

(C) the boundaries of which:

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

(ii) include a national estuarine research reserve; or

(iii) are within 30 miles of the United Mexican States.

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

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

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

(1) Section 2303.5055, Government Code; or

(2) Section 151.429(h).

No equivalent provision.

SECTION \_\_. Section 156.2512(a), Tax Code, is amended 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 derived from the collection of taxes imposed under this chapter at a rate of one percent and received from hotels located on barrier islands in an eligible barrier island coastal municipality described by Subsection (c)(1)(C)(i), ~~[(ii)]~~ or (iv) and issue to the municipality a warrant drawn on the general revenue fund for

**House Bill 1915**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

SENATE VERSION (IE)

CONFERENCE

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. [FA1]

No equivalent provision.

SECTION \_\_. Section 156.2512(c)(1), Tax Code, is amended to read as follows:

- (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 [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. [FA1]

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

SECTION 2. Same as House version.