

House Bill 4037
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

No equivalent provision.

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;

SENATE VERSION (CS)

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 room in a hotel.

SECTION 3. Same as House version.

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- (3) provide and maintain public restrooms on or adjacent to beaches or beach access facilities;
 - (4) provide and maintain litter containers on or adjacent to beaches or beach access facilities;
 - (5) create, renovate, promote, and maintain parks adjacent to bays, rivers, and other navigable waterways if the county does not operate a public beach on the Gulf of Mexico; ~~[and]~~
 - (6) advertise and conduct solicitations and promotional programs to attract tourists and convention delegates or registrants to the county or its vicinity, any of which may be conducted by the county or through contracts with persons or organizations selected by the county;
 - (7) acquire a site for and construct, improve, enlarge, equip, repair, operate, and maintain a visitor information center; and
 - (8) encourage, promote, and improve historical preservation and restoration efforts.
- (c) In addition to the uses allowed by Subsection (a), a county authorized to impose a tax under this chapter by Section 352.002(a)(6) that has a population of 50,000 or less and in which there is located at least one ~~[state park and one]~~ national wildlife refuge may use the revenue from the tax to:
- (1) acquire, construct, furnish, or maintain facilities, such as aquariums, birding centers and viewing sites, history and art centers, and nature centers and trails;
 - (2) advertise and conduct solicitations and promotional programs to attract conventions and visitors; and
 - (3) provide and maintain public restrooms and litter containers on public land in an area that is a tourism venue.

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house,

SENATE VERSION (CS)

SECTION 4. Same as House version.

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as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2015.

SENATE VERSION (CS)

CONFERENCE