

By: Watson, Creighton

S.B. No. 1221

A BILL TO BE ENTITLED

AN ACT

relating to an annual report submitted to the comptroller by a municipality that imposes certain hotel occupancy taxes.

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

SECTION 1. Subchapter A, Chapter 351, Tax Code, is amended by adding Section 351.009 to read as follows:

Sec. 351.009. ANNUAL REPORT TO COMPTROLLER. (a) Not later than February 20 of each year, a municipality that imposes the tax authorized by this chapter shall report to the comptroller:

(1) the rate of:

(A) the tax imposed by the municipality under this chapter; and

(B) if applicable, the tax imposed by the municipality under Subchapter H, Chapter 334, Local Government Code;

(2) the amount of revenue collected during the municipality's preceding fiscal year from:

(A) the tax imposed by the municipality under this chapter; and

(B) if applicable, the tax imposed by the municipality under Subchapter H, Chapter 334, Local Government Code; and

(3) the amount and percentage of the revenue described by Subdivision (2)(A) allocated by the municipality to each use

1 described by Sections 351.101(a)(1), (2), (3), (4), (5), and (9)
2 during the municipality's preceding fiscal year, stated separately
3 as an amount and percentage for each of those subdivisions.

4 (b) The municipality must make the report required by this
5 section by:

6 (1) submitting the report to the comptroller on a form
7 prescribed by the comptroller; or

8 (2) providing the comptroller a direct link to, or a
9 clear statement describing the location of, the information
10 required to be reported that is posted on the Internet website of
11 the municipality.

12 (c) Subject to Subsection (b)(2), the comptroller shall
13 prescribe the form a municipality must use for the report required
14 to be submitted under this section.

15 (d) The comptroller may adopt rules necessary to administer
16 this section.

17 SECTION 2. As soon as practicable, but not later than
18 January 1, 2018, the comptroller of public accounts shall prescribe
19 the form required by Section 351.009(c), Tax Code, as added by this
20 Act.

21 SECTION 3. A municipality shall submit the initial report
22 or otherwise provide the initial information required by Section
23 351.009, Tax Code, as added by this Act, not later than February 20,
24 2018.

25 SECTION 4. This Act takes effect immediately if it receives
26 a vote of two-thirds of all the members elected to each house, as
27 provided by Section 39, Article III, Texas Constitution. If this

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1 Act does not receive the vote necessary for immediate effect, this
2 Act takes effect September 1, 2017.