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

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

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

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

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

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

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

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

SECTION 4. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this
S.B. No. 1221

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

______________________________ ______________________________
President of the SenateAAAAAAAAAAAAASpeaker of the House
I hereby certify that S.B. ANo.A1221 passed the Senate on
April 19, 2017, by the following vote: Yeas 30, Nays 1.

______________________________
AAAASecretary of the Senate
I hereby certify that S.B. ANo. 1221 passed the House on
May 22, 2017, by the following vote: Yeas 144, Nays 0, one
present not voting.

______________________________
AAAAChief Clerk of the House

Approved:

______________________________
AAAAAAAAAAAAADate

______________________________
AAAAAAAAAAAGovernor