

By: Morrison

H.B. No. 2647

A BILL TO BE ENTITLED

AN ACT

relating to the allocation of certain state hotel occupancy tax revenue.

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

SECTION 1. Section 33.604(b), Natural Resources Code, is amended to read as follows:

(b) The account consists of:

(1) all money appropriated for the purposes of this subchapter;

(2) grants to this state from the United States for the purposes of this subchapter;

(3) all money received by this state from the sale of dredged material; ~~and~~

(4) penalties or costs collected under Section 61.0184 or 63.1814; and

(5) money transferred to the account under Section 156.252, Tax Code.

SECTION 2. Subchapter F, Chapter 156, Tax Code, is amended by adding Section 156.252 to read as follows:

Sec. 156.252. ALLOCATION OF CERTAIN REVENUE TO BENEFIT COASTAL COUNTIES. (a) In this section, "coastal county" means any county adjacent to:

(1) the Gulf of Mexico; or

(2) Corpus Christi Bay.

1 (b) Beginning with the state fiscal year beginning
2 September 1, 2021, and except as provided by Subsection (d), the
3 comptroller shall, not later than September 30 of each state fiscal
4 year:

5 (1) compute the amount of revenue derived from the
6 collection of taxes imposed under this chapter at a rate of two
7 percent and received from hotels located in coastal counties during
8 the preceding state fiscal year; and

9 (2) transfer that amount to the coastal erosion
10 response account created under Section 33.604, Natural Resources
11 Code.

12 (c) Revenue transferred under this section may be
13 appropriated only to the General Land Office for a purpose
14 consistent with Subchapter H, Chapter 33, Natural Resources Code,
15 that benefits a coastal county.

16 (d) Revenue derived from the collection of taxes under this
17 chapter that is placed in a suspense account under Section
18 151.429(h) or under Section 2303.5055(f), Government Code, is
19 excluded from the computation required by Subsection (b)(1).

20 SECTION 3. This Act takes effect September 1, 2019.