

By: Burrows

H.B. No. 3579

A BILL TO BE ENTITLED

AN ACT

relating to the calculation, collection, and remittance of state hotel occupancy taxes.

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

SECTION 1. Section 156.051(b), Tax Code, is amended to read as follows:

(b) The price of a room or space in a hotel includes all charges related to the use or possession of the room or space, including charges for cleaning and readying the room or space, furniture rental charges, and charges for reserving or booking the room or space. The price of the room or space does not include charges for ~~[the cost of]~~ food or ~~[served by the hotel and the cost of]~~ personal or telecommunications services if those charges are separately itemized ~~[performed by the hotel for the person except for those services related to cleaning and readying the room for use or possession]~~.

SECTION 2. Section 156.052, Tax Code, is amended to read as follows:

Sec. 156.052. RATE OF TAX. The rate of the tax imposed by this chapter is six percent of the price paid for a room or space in a hotel.

SECTION 3. Section 156.053, Tax Code, is amended to read as follows:

Sec. 156.053. COLLECTION OF TAX. (a) Except as provided by

1 Subsection (b), a [A] person owning, operating, managing, or
2 controlling a hotel shall collect for the state the tax that is
3 imposed by this chapter [~~and that is calculated on the amount paid~~
4 ~~for a room in the hotel~~].

5 (b) If the person who owns, operates, manages, or controls
6 the hotel is not the person who collects payment for a room or space
7 in the hotel, the person who collects payment for the room or space
8 shall:

9 (1) collect for the state the tax that is imposed by
10 this chapter; and

11 (2) certify to the person who owns, operates, manages,
12 or controls the hotel that the tax has been collected and will be
13 paid to the comptroller.

14 (c) A person who owns, operates, manages, or controls a
15 hotel and who accepts in good faith a certification under
16 Subsection (b) may exclude the amount of any taxes certified as
17 collected under that subsection from the person's report filed
18 under Section [156.151](#).

19 (d) Notwithstanding any other provision of this section, a
20 person who secures a room or space in a hotel for another person and
21 who collects payment for the room or space is not required to
22 collect the tax that is imposed by this chapter if:

23 (1) the person receives a commission from the hotel;

24 (2) the person separately states the amount charged by
25 the person to secure the room or space in the hotel on an invoice,
26 bill of sale, receipt, or other similar document provided by the
27 person; and

1 (3) the person's annual receipts for securing rooms or
2 spaces in hotels for others is \$250,000 or less.

3 SECTION 4. Section 156.101, Tax Code, is amended to read as
4 follows:

5 Sec. 156.101. EXCEPTION--PERMANENT RESIDENT. This chapter
6 does not impose a tax on a person who has the right to use or possess
7 a room or space in a hotel for at least 30 consecutive days, so long
8 as there is no interruption of payment for the period.

9 SECTION 5. Section 156.151(a), Tax Code, is amended to read
10 as follows:

11 (a) A person required to collect the tax imposed by this
12 chapter shall pay the comptroller the tax collected during the
13 preceding reporting period and at the same time shall file with the
14 comptroller a report stating:

15 (1) the total amount of the payments collected by the
16 person for rooms or spaces at a ~~[made for rooms at the person's]~~
17 hotel during the preceding reporting period;

18 (2) the amount of the tax collected by the person
19 during the preceding reporting period; and

20 (3) other information that the comptroller requires to
21 be in the report.

22 SECTION 6. The changes in law made by this Act do not affect
23 tax liability accruing before the effective date of this Act. That
24 liability continues in effect as if this Act had not been enacted,
25 and the former law is continued in effect for the collection of
26 taxes due and for civil and criminal enforcement of the liability
27 for those taxes.

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1 SECTION 7. This Act takes effect January 1, 2020.