

By: Nevárez

H.B. No. 4152

A BILL TO BE ENTITLED

AN ACT

relating to use of hotel occupancy tax by certain counties.

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

SECTION 1. Section 352.002, Tax Code, is amended by adding Subsections (v) and (w) to read as follows:

(v) The commissioners court of a county with a population of not more than 25,000 that borders a county in which the State Capitol is located may impose a tax as provided by Subsection (a).

(w) The commissioners court of a county that has a population of more than 53,000 and less than 78,000 that is adjacent to a county with a population of more than 200,000 and less than 230,000 may impose a tax as provided by Subsection (a).

SECTION 2. Section 352.003(n), Tax Code, is amended to read as follows:

(n) The tax rate in a county authorized to impose the tax under Section 352.002(o) or (w) may not exceed two percent of the price paid for a room in a hotel.

SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended by adding Section 352.112 to read as follows:

Sec. 352.112. USE OF REVENUE: CERTAIN COUNTIES BORDERING CERTAIN POPULOUS COUNTIES. The revenue from a tax imposed under this chapter by a county authorized to impose the tax under Section 352.002(w) may be used only to operate and maintain an exposition center in the county that has a substantial impact on tourism and

1 hotel activity.

2 SECTION 4. Subchapter B, Chapter 352, Tax Code, is amended  
3 by adding Section 352.114 to read as follows:

4 Sec. 352.114. USE OF REVENUE; CERTAIN COUNTIES THAT BORDER  
5 MEXICO AND CONTAIN A NATIONAL PARK. (a) Other provisions of this  
6 chapter notwithstanding, if a national park with more than 400,000  
7 acres located within a county described by Subsection  
8 352.002(a)(14) closes or if the national park's essential visitor  
9 operations are significantly curtailed for more than three  
10 consecutive days due to a lack of federal appropriation of funding  
11 or due to an emergency, the county may use hotel occupancy tax  
12 revenues as follows during the closure of the national park:

13 (1) to provide for the supplemental collection of  
14 waste and sanitation, and to protect the health, safety, and  
15 welfare of park visitors; and

16 (2) to provide supplemental guidance and interpretive  
17 services for park visitors.

18 (b) The county may not continue to expend revenue for  
19 purposes authorized by this section if the national park is closed  
20 more than 60 days in that fiscal year.

21 (c) The county may enter into an agreement with a federal  
22 agency to facilitate the use of hotel tax revenue under this  
23 section.

24 (d) The county may not use hotel tax revenue under this  
25 section in an amount that exceeds annual area hotel revenue  
26 attributable to visitors to the national park.

27 SECTION 5. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as  
2 provided by Section 39, Article III, Texas Constitution. If this  
3 Act does not receive the vote necessary for immediate effect, this  
4 Act takes effect September 1, 2019.