

By: Nevárez

H.B. No. 4152

A BILL TO BE ENTITLED

AN ACT

relating to use of hotel occupancy tax be certain counties.

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

SECTION 1. Chapter 352, Tax Code, is amended by adding section 352.114 to read as follows:

Sec. 352.114. USE OF REVENUE; CERTAIN COUNTIES THAT BORDER MEXICO AND CONTAIN A NATIONAL PARK.

(a) Other provisions of this Chapter notwithstanding, if a National Park with more than 400,000 acres located within a County described by subsection 352.002(a)(14) closes or if the National Park's essential visitor operations are significantly curtailed for more than three consecutive days due to a lack of federal appropriation of funding or due to an emergency, the County may use hotel occupancy tax revenues as follows during the closure of the National Park:

(1) To provide for the supplemental collection of waste, sanitation, and to protect the health, safety, and welfare of Park visitors; and

(2) To provide supplemental guidance and interpretive services for Park visitors.

(b) The County may not continue to expend revenue for purposes authorized by this section if the National Park is closed more than 60 days in that fiscal year.

(c) The County may enter into an agreement with a federal

1 agency to facilitate use of hotel tax revenue under this Section.

2 (d) The County may not use hotel tax revenue under this
3 Section in an amount that exceeds annual area hotel revenue
4 attributable to visitors to the National Park.

5 SECTION 2. This Act takes effect immediately if it receives
6 a vote of two-thirds of all the members elected to each house, as
7 provided by Section 39, Article III, Texas Constitution. If this
8 Act does not receive the vote necessary for immediate effect, this
9 Act takes effect September 1, 2019.