

By: Zwiener, Biedermann

H.B. No. 4158

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the use of municipal hotel occupancy tax revenue in
3 certain municipalities.

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

5 SECTION 1. Subchapter B, Chapter 351, Tax Code, is amended
6 by adding Section 351.10692 to read as follows:

7 Sec. 351.10692. ALLOCATION OF REVENUE: CERTAIN
8 MUNICIPALITIES. (a) This section applies only to a municipality
9 with a population of less than 2,000 located in a county that:

10 (1) is adjacent to the county in which the State
11 Capitol is located; and

12 (2) has a population of:

13 (A) not more than 25,000; or

14 (B) at least 100,000 but not more than 200,000.

15 (b) Notwithstanding any other provision of this chapter, a
16 municipality to which this section applies may use revenue from the
17 municipal hotel occupancy tax for the promotion and preservation of
18 dark skies through construction and maintenance of infrastructure
19 and the purchase and installation of hardware that reduces light
20 pollution and sky glow.

21 (c) A municipality that uses revenue from the municipal
22 hotel occupancy tax for a purpose described by Subsection (b):

23 (1) shall determine the amount of area hotel revenue
24 attributable to dark skies related events and activities for five

1 years after the date the municipality first uses hotel occupancy
2 tax revenue for a purpose described by Subsection (b); and

3 (2) may not spend municipal hotel occupancy tax
4 revenue for the purposes described by Subsection (b) in a total
5 amount that exceeds the amount determined under Subdivision (1).

6 (d) A municipality may not spend more than 25 percent of the
7 municipality's annual hotel occupancy tax revenue for a purpose
8 described by Subsection (b).

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