

1-1 By: Birdwell, Watson S.B. No. 1319
 1-2 (In the Senate - Filed February 28, 2019; March 7, 2019,
 1-3 read first time and referred to Committee on Natural Resources &
 1-4 Economic Development; April 8, 2019, reported favorably by the
 1-5 following vote: Yeas 9, Nays 0; April 8, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12			X	
1-13	X			
1-14			X	
1-15	X			
1-16	X			
1-17	X			
1-18	X			

1-19 A BILL TO BE ENTITLED
 1-20 AN ACT

1-21 relating to an annual report submitted to the comptroller by a
 1-22 county that imposes certain hotel occupancy taxes.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. Subchapter A, Chapter 352, Tax Code, is amended
 1-25 by adding Section 352.009 to read as follows:

1-26 Sec. 352.009. ANNUAL REPORT TO COMPTROLLER. (a) Not later
 1-27 than February 20 of each year, a county that imposes the tax
 1-28 authorized by this chapter shall report to the comptroller:

1-29 (1) the rate of:

1-30 (A) the tax imposed by the county under this
 1-31 chapter; and

1-32 (B) if applicable, the tax imposed by the county
 1-33 under Subchapter H, Chapter 334, Local Government Code; and

1-34 (2) the amount of revenue collected during the
 1-35 county's preceding fiscal year from:

1-36 (A) the tax imposed by the county under this
 1-37 chapter; and

1-38 (B) if applicable, the tax imposed by the county
 1-39 under Subchapter H, Chapter 334, Local Government Code.

1-40 (b) The county must make the report required by this section
 1-41 by:

1-42 (1) submitting the report to the comptroller on a form
 1-43 prescribed by the comptroller; or

1-44 (2) providing the comptroller a direct link to, or a
 1-45 clear statement describing the location of, the information
 1-46 required to be reported that is posted on the Internet website of
 1-47 the county.

1-48 (c) Subject to Subsection (b)(2), the comptroller shall
 1-49 prescribe the form a county must use for the report required to be
 1-50 submitted under this section.

1-51 (d) The comptroller may adopt rules necessary to administer
 1-52 this section.

1-53 SECTION 2. As soon as practicable, but not later than
 1-54 January 1, 2020, the comptroller of public accounts shall prescribe
 1-55 the form required by Section 352.009(c), Tax Code, as added by this
 1-56 Act.

1-57 SECTION 3. A county shall submit the initial report or
 1-58 otherwise provide the initial information required by Section
 1-59 352.009, Tax Code, as added by this Act, not later than February 20,
 1-60 2020.

1-61 SECTION 4. This Act takes effect immediately if it receives

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

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