

By: Lucio, et al.

S.B. No. 1719

A BILL TO BE ENTITLED

AN ACT

relating to the allocation of certain state hotel occupancy tax revenue.

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

SECTION 1. Section 33.604, Natural Resources Code, is amended by adding Subsection (b-1) to read as follows:

(b-1) In addition to the money described by Subsection (b), the account consists of money transferred to the account under Section 156.252, Tax Code. This subsection expires September 1, 2031.

SECTION 2. Subchapter F, Chapter 156, Tax Code, is amended by adding Section 156.252 to read as follows:

Sec. 156.252. TEMPORARY ALLOCATION OF CERTAIN REVENUE TO BENEFIT COASTAL COUNTIES. (a) In this section, "coastal county" means any county adjacent to:

(1) the Gulf of Mexico; or

(2) Corpus Christi Bay.

(b) Beginning with the state fiscal year beginning September 1, 2021, and except as provided by Subsection (d), the comptroller shall, not later than September 30 of each state fiscal year:

(1) compute the amount of revenue derived from the collection of taxes imposed under this chapter at a rate of two percent and received from hotels located in coastal counties during

1 the preceding state fiscal year; and

2 (2) transfer that amount to the coastal erosion
3 response account created under Section 33.604, Natural Resources
4 Code.

5 (c) Revenue transferred under this section may be
6 appropriated only to the General Land Office for a purpose
7 consistent with Subchapter H, Chapter 33, Natural Resources Code,
8 that benefits a coastal county.

9 (d) Revenue derived from the collection of taxes under this
10 chapter that is placed in a suspense account under Section
11 151.429(h) or under Section 2303.5055(f), Government Code, is
12 excluded from the computation required by Subsection (b)(1).

13 (e) This section expires September 1, 2031.

14 SECTION 3. The comptroller of public accounts is required
15 to implement a provision of this Act only if the legislature
16 appropriates money specifically for that purpose. If the
17 legislature does not appropriate money specifically for that
18 purpose, the comptroller may, but is not required to, implement a
19 provision of this Act using other appropriations available for that
20 purpose.

21 SECTION 4. This Act takes effect September 1, 2019.