By:  Gutierrez S.B. No. 1787

A BILL TO BE ENTITLED

AN ACT

relating to the reporting of Hotel Occupancy Tax to local jurisdictions.

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

SECTION 1.  Section 156.151, Tax Code, is amended to read as follows:

Sec. 156.151.  REPORT AND PAYMENT. (a) A person required to collect the tax imposed by this chapter shall pay the comptroller the tax collected during the preceding reporting period and at the same time shall file with the comptroller a report stating:

(1)  the total amount of the payments made for rooms at the person's hotel during the preceding reporting period;

(2)  the amount of the tax collected by the person during the preceding reporting period; and

(3)  other information that the comptroller requires to be in the report.

(b)  Except as provided by Subsection (c), each calendar month is a reporting period and the taxes imposed by and collected under this chapter are due and payable to the comptroller on or before the 20th day of the month following the end of each calendar month.

(c)  If a taxpayer owes less than $500 for a calendar month or $1,500 for a calendar quarter, the taxpayer qualifies as a quarterly filer having a reporting period of a calendar quarter and the taxes are due and payable on the 20th day after the end of the calendar quarter.

(d)  The comptroller shall provide the report described in subsection (a) to the county and municipality of the person required to collect the tax imposed by this chapter.

SECTION 16.  This Act takes effect September 1, 2021.