87R6449 SRA-F

By:  Lucio S.B. No. 2089

A BILL TO BE ENTITLED

AN ACT

relating to the use of county hotel occupancy tax revenue by certain counties.

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

SECTION 1.  Section 352.1033, Tax Code, is amended by amending Subsections (a) and (d) and adding Subsection (c-1) to read as follows:

(a)  Subject to Subsections [~~Subsection~~] (c) and (c-1), the revenue from a tax imposed under this chapter by a county that borders the Gulf of Mexico and that is authorized to impose the tax by Section 352.002(a)(6) may be used only to:

(1)  clean public beaches;

(2)  acquire, furnish, or maintain facilities, including parks, that enhance public access to beaches;

(3)  provide and maintain public restrooms on or adjacent to beaches or beach access facilities;

(4)  provide and maintain litter containers on or adjacent to beaches or beach access facilities;

(5)  create, renovate, promote, and maintain parks adjacent to bays, rivers, and other navigable waterways if the county does not operate a public beach on the Gulf of Mexico;

(6)  advertise and conduct solicitations and promotional programs to attract tourists and convention delegates or registrants to the county or its vicinity, any of which may be conducted by the county or through contracts with persons or organizations selected by the county;

(7)  acquire a site for and construct, improve, enlarge, equip, repair, operate, and maintain a visitor information center; and

(8)  encourage, promote, and improve historical preservation and restoration efforts.

(c-1)  In addition to the uses allowed by Subsection (a), a county authorized to impose the tax by Section 352.002(a)(6) that borders the United Mexican States may use all or any portion of the revenue from the tax to construct, improve, repair, and maintain infrastructure related to an international toll bridge, including:

(1)  pedestrian walkways;

(2)  street improvements;

(3)  structural levees; and

(4)  parking facilities underneath a hotel adjacent or connected to the bridge.

(d)  The limitation prescribed by Subsection (b) does not apply to the use of revenue from a tax imposed under this chapter by a county to which Subsection (c) or (c-1) applies.

SECTION 2.  This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2021.