

By: Zwiener

H.B. No. 2433

A BILL TO BE ENTITLED

AN ACT

relating to the use of municipal hotel occupancy tax revenue in certain municipalities.

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

SECTION 1. Section 351.10692, Tax Code, is amended to read as follows:

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

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

(2) has a population of:

(A) ~~[not more than 25,000, or]~~

~~[(B)] less~~ less ~~[at least 100,000 but not more]~~ than 300,000 ~~[200,000]~~.

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

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

(1) shall determine the amount of area hotel revenue

1 attributable to dark skies related events and activities for five
2 years after the date the municipality first uses hotel occupancy
3 tax revenue for a purpose described by Subsection (b); and

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

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

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