

By: Dominguez

H.B. No. 2543

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the use of county hotel occupancy tax revenue by certain
3 counties.

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

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

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

12 (1) clean public beaches;

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

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

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

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

22 (6) advertise and conduct solicitations and
23 promotional programs to attract tourists and convention delegates
24 or registrants to the county or its vicinity, any of which may be

1 conducted by the county or through contracts with persons or
2 organizations selected by the county;

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

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

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

13 (1) pedestrian walkways;

14 (2) street improvements;

15 (3) structural levees; and

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

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

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