

By: Meyer, Burrows

H.B. No. 2889

Substitute the following for H.B. No. 2889:

By: Cole

C.S.H.B. No. 2889

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the calculation, collection, and remittance of state
3 hotel occupancy taxes.

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

5 SECTION 1. Section 156.051(b), Tax Code, is amended to read
6 as follows:

7 (b) The price of a room or space in a hotel includes all
8 charges related to the use or possession of the room or space,
9 including charges for cleaning and readying the room or space,
10 furniture rental charges, and charges for reserving or booking the
11 room or space. The price of the room or space does not include
12 charges for [the cost of] food or [served by the hotel and the cost
13 of] personal or telecommunications services if those charges are
14 separately itemized [performed by the hotel for the person except
15 for those services related to cleaning and readying the room for use
16 or possession].

17 SECTION 2. Section 156.052, Tax Code, is amended to read as
18 follows:

19 Sec. 156.052. RATE OF TAX. The rate of the tax imposed by
20 this chapter is six percent of the price paid for a room or space in
21 a hotel.

22 SECTION 3. Section 156.053, Tax Code, is amended to read as
23 follows:

24 Sec. 156.053. COLLECTION OF TAX. (a) Except as provided by

1 Subsection (b), a [A] person owning, operating, managing, or
2 controlling a hotel shall collect for the state the tax that is
3 imposed by this chapter [~~and that is calculated on the amount paid~~
4 ~~for a room in the hotel~~].

5 (b) If the person who owns, operates, manages, or controls
6 the hotel is not the person who collects payment for a room or space
7 in the hotel, the person who collects payment for the room or space
8 shall:

9 (1) collect for the state the tax imposed by this
10 chapter; and

11 (2) certify to the person who owns, operates, manages,
12 or controls the hotel that the tax has been collected and will be
13 paid to the comptroller.

14 (c) A person who owns, operates, manages, or controls a
15 hotel and who accepts in good faith a certification under
16 Subsection (b) may exclude the amount of any taxes certified as
17 collected under that subsection from the person's report filed
18 under Section [156.151](#).

19 (d) A person who collects payment for a room or space in a
20 hotel, as that term is defined by Section [156.051\(b\)](#), on behalf of
21 the person who owns, operates, manages, or controls the hotel may
22 request a waiver of the requirements of Subsection (b) by
23 submitting a written request to the comptroller. The request must
24 explain the person's reason for requesting the waiver. The
25 comptroller, after reviewing the request, may grant, conditionally
26 grant, or deny the request. The comptroller's decision on a request
27 for a waiver under this subsection is final and not appealable.

1 (e) Notwithstanding any other provision of this section,
2 the comptroller by rule may provide that a person who secures a room
3 or space in a hotel for another person and who collects payment for
4 the room or space is not required to collect the tax imposed by this
5 chapter if the annual gross receipts the person and any affiliated
6 group of which the person is a member receive for securing rooms and
7 spaces in hotels for others are \$250,000 or less. For purposes of
8 this subsection:

9 (1) "Affiliated group" has the meaning assigned by
10 Section 171.0001.

11 (2) "Gross receipts" means commissions or any other
12 amounts of money charged and received by a person.

13 SECTION 4. Section 156.101, Tax Code, is amended to read as
14 follows:

15 Sec. 156.101. EXCEPTION--PERMANENT RESIDENT. This chapter
16 does not impose a tax on a person who has the right to use or possess
17 a room or space in a hotel for at least 30 consecutive days, so long
18 as there is no interruption of payment for the period.

19 SECTION 5. Section 156.151(a), Tax Code, is amended to read
20 as follows:

21 (a) A person required to collect the tax imposed by this
22 chapter shall pay the comptroller the tax collected during the
23 preceding reporting period and at the same time shall file with the
24 comptroller a report stating:

25 (1) the total amount of the payments collected by the
26 person for rooms or spaces at a [~~made for rooms at the person's~~]
27 hotel during the preceding reporting period;

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

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

5 SECTION 6. The changes in law made by this Act do not affect
6 tax liability accruing before the effective date of this Act. That
7 liability continues in effect as if this Act had not been enacted,
8 and the former law is continued in effect for the collection of
9 taxes due and for civil and criminal enforcement of the liability
10 for those taxes.

11 SECTION 7. This Act takes effect October 1, 2021.