

By: Birdwell

S.B. No. 1655

A BILL TO BE ENTITLED

AN ACT

relating to an annual report submitted to the comptroller by a county that imposes certain hotel occupancy taxes.

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

SECTION 1. Subchapter A, Chapter 352, Tax Code, is amended by adding Section 352.009 to read as follows:

Sec. 352.009. ANNUAL REPORT TO COMPTROLLER. (a) Not later than February 20 of each year, a county that imposes the tax authorized by this chapter shall report to the comptroller:

(1) the rate of:

(A) the tax imposed by the county under this chapter; and

(B) if applicable, the tax imposed by the county under Subchapter H, Chapter 334, Local Government Code; and

(2) the amount of revenue collected during the county's preceding fiscal year from:

(A) the tax imposed by the county under this chapter; and

(B) if applicable, the tax imposed by the county under Subchapter H, Chapter 334, Local Government Code.

(b) The county must make the report required by this section by:

(1) submitting the report to the comptroller on a form prescribed by the comptroller; or

1           (2) providing the comptroller a direct link to, or a  
2 clear statement describing the location of, the information  
3 required to be reported that is posted on the Internet website of  
4 the county.

5           (c) Subject to Subsection (b)(2), the comptroller shall  
6 prescribe the form a county must use for the report required to be  
7 submitted under this section.

8           (d) The comptroller may adopt rules necessary to administer  
9 this section.

10           SECTION 2. As soon as practicable, but not later than  
11 January 1, 2022, the comptroller of public accounts shall prescribe  
12 the form required by Section 352.009(c), Tax Code, as added by this  
13 Act.

14           SECTION 3. A county shall submit the initial report or  
15 otherwise provide the initial information required by Section  
16 352.009, Tax Code, as added by this Act, not later than February 20,  
17 2022.

18           SECTION 4. This Act takes effect immediately if it receives  
19 a vote of two-thirds of all the members elected to each house, as  
20 provided by Section 39, Article III, Texas Constitution. If this  
21 Act does not receive the vote necessary for immediate effect, this  
22 Act takes effect September 1, 2021.