

1-1 By: Birdwell S.B. No. 1655
1-2 (In the Senate - Filed March 11, 2021; March 24, 2021, read
1-3 first time and referred to Committee on Natural Resources &
1-4 Economic Development; April 21, 2021, reported favorably by the
1-5 following vote: Yeas 8, Nays 0; April 21, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	<u>Birdwell</u>	X		
1-9	<u>Zaffirini</u>	X		
1-10	<u>Alvarado</u>	X		
1-11	<u>Hancock</u>		X	
1-12	<u>Hinojosa</u>	X		
1-13	<u>Hughes</u>	X		
1-14	<u>Kolkhorst</u>	X		
1-15	<u>Lucio</u>	X		
1-16	<u>Seliger</u>	X		

1-17 A BILL TO BE ENTITLED
1-18 AN ACT

1-19 relating to an annual report submitted to the comptroller by a
1-20 county that imposes certain hotel occupancy taxes.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Subchapter A, Chapter 352, Tax Code, is amended
1-23 by adding Section 352.009 to read as follows:

1-24 Sec. 352.009. ANNUAL REPORT TO COMPTROLLER. (a) Not later
1-25 than February 20 of each year, a county that imposes the tax
1-26 authorized by this chapter shall report to the comptroller:

1-27 (1) the rate of:

1-28 (A) the tax imposed by the county under this
1-29 chapter; and

1-30 (B) if applicable, the tax imposed by the county
1-31 under Subchapter H, Chapter 334, Local Government Code; and

1-32 (2) the amount of revenue collected during the
1-33 county's preceding fiscal year from:

1-34 (A) the tax imposed by the county under this
1-35 chapter; and

1-36 (B) if applicable, the tax imposed by the county
1-37 under Subchapter H, Chapter 334, Local Government Code.

1-38 (b) The county must make the report required by this section
1-39 by:

1-40 (1) submitting the report to the comptroller on a form
1-41 prescribed by the comptroller; or

1-42 (2) providing the comptroller a direct link to, or a
1-43 clear statement describing the location of, the information
1-44 required to be reported that is posted on the Internet website of
1-45 the county.

1-46 (c) Subject to Subsection (b)(2), the comptroller shall
1-47 prescribe the form a county must use for the report required to be
1-48 submitted under this section.

1-49 (d) The comptroller may adopt rules necessary to administer
1-50 this section.

1-51 SECTION 2. As soon as practicable, but not later than
1-52 January 1, 2022, the comptroller of public accounts shall prescribe
1-53 the form required by Section 352.009(c), Tax Code, as added by this
1-54 Act.

1-55 SECTION 3. A county shall submit the initial report or
1-56 otherwise provide the initial information required by Section
1-57 352.009, Tax Code, as added by this Act, not later than February 20,
1-58 2022.

1-59 SECTION 4. This Act takes effect immediately if it receives
1-60 a vote of two-thirds of all the members elected to each house, as
1-61 provided by Section 39, Article III, Texas Constitution. If this

2-1 Act does not receive the vote necessary for immediate effect, this
2-2 Act takes effect September 1, 2021.

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