

By: Gutierrez

S.B. No. 1787

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the reporting of Hotel Occupancy Tax to local
3 jurisdictions.

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

5 SECTION 1. Section 156.151, Tax Code, is amended to read as
6 follows:

7 Sec. 156.151. REPORT AND PAYMENT. (a) A person required to
8 collect the tax imposed by this chapter shall pay the comptroller
9 the tax collected during the preceding reporting period and at the
10 same time shall file with the comptroller a report stating:

11 (1) the total amount of the payments made for rooms at
12 the person's hotel during the preceding reporting period;

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

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

17 (b) Except as provided by Subsection (c), each calendar
18 month is a reporting period and the taxes imposed by and collected
19 under this chapter are due and payable to the comptroller on or
20 before the 20th day of the month following the end of each calendar
21 month.

22 (c) If a taxpayer owes less than \$500 for a calendar month or
23 \$1,500 for a calendar quarter, the taxpayer qualifies as a
24 quarterly filer having a reporting period of a calendar quarter and

1 the taxes are due and payable on the 20th day after the end of the
2 calendar quarter.

3 (d) The comptroller shall provide the report described in
4 subsection (a) to the county and municipality of the person
5 required to collect the tax imposed by this chapter.

6 SECTION 16. This Act takes effect September 1, 2021.