88R9813 CJD-F

By:  King of Uvalde H.B. No. 3055

A BILL TO BE ENTITLED

AN ACT

relating to the purposes for which certain counties may use county hotel occupancy tax revenue.

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

SECTION 1.  Section 352.110, Tax Code, is amended to read as follows:

Sec. 352.110.  USE OF REVENUE; CERTAIN COUNTIES LOCATED WHOLLY IN EDWARDS AQUIFER AUTHORITY. (a) A county authorized to impose a tax by Section 352.002(a)(15) may use the revenue from a [~~the~~] tax imposed under this chapter [~~only as follows~~]:

(1)  [~~75 percent of the revenue~~] for the promotion of tourism and lodging; [~~and~~]

(2)  for a convention center facility; and

(3)  notwithstanding Section 352.1015, [~~25 percent of the revenue~~] for:

(A)  the removal of trash and litter in the state-owned rivers and riverbeds located within the boundaries of the county; [~~and~~]

(B)  the provision and maintenance of litter containers on or adjacent to state-owned rivers and riverbeds primarily used by lodging guests and located within the boundaries of the county; and

(C)  the payment of costs associated with a contract with a person for the provision of security personnel for events and activities directly related to tourism activity occurring along and adjacent to state-owned rivers and riverbeds that are primarily used by lodging guests and located within the boundaries of the county.

(b)  A county to which this section applies may not:

(1)  use more than:

(A)  25 percent of the annual revenue from a tax imposed under this chapter for a purpose described by Subsection (a)(3); or

(B)  18 percent of the annual revenue from a tax imposed under this chapter for the purpose described by Subsection (a)(3)(C); or

(2)  use revenue from a tax imposed under this chapter for costs associated with law enforcement other than those described by Subsection (a)(3)(C).

(c)  If a county to which this section applies uses revenue derived from a tax imposed under this chapter for a purpose described by Subsection (a)(3)(C), the county shall:

(1)  determine the amount of annual revenue the county receives from any applicable permit, license, or similar fee collected by the county for the use of county resources that are directly related to the events and activities described by Subsection (a)(3)(C); and

(2)  apply the revenue described by Subdivision (1) to the cost of providing security staffing for the events and activities described by Subsection (a)(3)(C).

SECTION 2.  This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2023.