88R14133 CJC-F

By:  Meyer H.B. No. 4441

A BILL TO BE ENTITLED

AN ACT

relating to reporting requirements for municipalities and counties that impose a hotel occupancy tax.

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

SECTION 1.  Section 351.009, Tax Code, is amended to read as follows:

Sec. 351.009.  ANNUAL REPORT TO COMPTROLLER.  (a)  Not later than March 1 [~~February 20~~] of each year, a municipality that imposes the tax authorized by this chapter shall report to the comptroller:

(1)  the rate of:

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

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

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

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

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

(3)  the amount and percentage of the revenue described by Subdivision (2)(A) allocated by the municipality to each use authorized by this chapter for which the municipality used the revenue [~~described by Sections 351.101(a)(1), (2), (3), (4), (5), and (9)~~] during the municipality's preceding fiscal year, stated separately as an amount and percentage for each applicable use; and

(4)  the total amount of any revenue described by Subdivision (2)(A) collected in any preceding fiscal year of the municipality that has not been spent by the municipality and the amount of that unexpended revenue, if any, that is spent in the municipality's budget for the fiscal year in which the report is due [~~of those subdivisions~~].

(b)  The municipality must make the report required by this section by[~~:~~

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

[~~(2)  providing the comptroller a direct link to, or a clear statement describing the location of, the information required to be reported that is posted on the Internet website of the municipality~~].

(c)  The [~~Subject to Subsection (b)(2), the~~] comptroller shall prescribe the form a municipality must use for the report required to be submitted under this section.

(d)  A municipality that is required to make a report to the comptroller under this section may use a portion of the revenue described by Subsection (a)(2)(A) for the costs incurred by the municipality in making and submitting the report. The amount of revenue a municipality may use each year for the purpose authorized by this subsection may not exceed:

(1)  $1,000 if the municipality has a population of less than 10,000; or

(2)  $2,500 if the municipality has a population of 10,000 or more.

(e)  The comptroller may adopt rules necessary to administer this section.

SECTION 2.  Section 352.009, Tax Code, is amended to read as follows:

Sec. 352.009.  ANNUAL REPORT TO COMPTROLLER.  (a)  Not later than March 1 [~~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;

(3)  the amount and percentage of the revenue described by Subdivision (2)(A) allocated by the county to each use authorized by this chapter for which the county used the revenue during the county's preceding fiscal year, stated separately as an amount and percentage for each applicable use; and

(4)  the total amount of any revenue described by Subdivision (2)(A) collected in any preceding fiscal year of the county that has not been spent by the county and the amount of that unexpended revenue, if any, that is spent in the county's budget for the fiscal year in which the report is due.

(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~~

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

(c)  The [~~Subject to Subsection (b)(2), the~~] comptroller shall prescribe the form a county must use for the report required to be submitted under this section.

(d)  A county that is required to make a report to the comptroller under this section may use a portion of the revenue described by Subsection (a)(2)(A) for the costs incurred by the county in making and submitting the report. The amount of revenue a county may use each year for the purpose authorized by this subsection may not exceed:

(1)  $1,000 if the county has a population of less than 10,000; or

(2)  $2,500 if the county has a population of 10,000 or more.

(e)  The comptroller may adopt rules necessary to administer this section.

SECTION 3.  The comptroller of public accounts shall prescribe the form of the report required under Sections 351.009 and 352.009, Tax Code, as amended by this Act, not later than January 1, 2024. A municipality or county required to make a report under those sections must submit the 2024 report using the form prescribed by the comptroller under this section.

SECTION 4.  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.