

By: King of Uvalde

H.B. No. 3055

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the purposes for which certain counties may use county  
3 hotel occupancy tax revenue.

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

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

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

11 (1) ~~[75 percent of the revenue]~~ for the promotion of  
12 tourism and lodging; ~~[and]~~

13 (2) for a convention center facility; and

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

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

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

23 (C) the payment of costs associated with a  
24 contract with a person for the provision of security personnel for

1 events and activities directly related to tourism activity  
2 occurring along and adjacent to state-owned rivers and riverbeds  
3 that are primarily used by lodging guests and located within the  
4 boundaries of the county.

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

6 (1) use more than:

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

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

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

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

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

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

27 SECTION 2. This Act takes effect immediately if it receives

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