

AN ACT

relating to municipal and county hotel occupancy taxes.

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

SECTION 1. Sections 351.001(2), (6), (8), and (10), Tax Code, are amended to read as follows:

(2) "Convention center facilities" or "convention center complex" means facilities that are primarily used to host conventions and meetings. The term means civic centers, civic center buildings, auditoriums, exhibition halls, and coliseums that are owned by the municipality or other governmental entity or that are managed in whole or part by the municipality. In a municipality with a population of 1.5 million or more, "convention center facilities" or "convention center complex" means civic centers, civic center buildings, auditoriums, exhibition halls, and coliseums that are owned by the municipality or other governmental entity or that are managed in part by the municipality, hotels owned by the municipality or a nonprofit municipally sponsored local government corporation created under Chapter 431, Transportation Code, within 1,000 feet of a convention center owned by the municipality, or a historic hotel owned by the municipality or a nonprofit municipally sponsored local government corporation created under Chapter 431, Transportation Code, within one mile of a convention center owned by the municipality. The term includes parking areas or facilities that are for the parking or

1 storage of conveyances and that are located at or within 1,500 feet
2 of the [~~in the vicinity of other~~] convention center facilities. The
3 term also includes a hotel owned by or located on land that is owned
4 by an eligible central municipality or by a nonprofit corporation
5 acting on behalf of an eligible central municipality and that is
6 located within 1,000 feet of a convention center facility owned by
7 the municipality. The term also includes a hotel that is owned in
8 part by an eligible central municipality described by Subdivision
9 (7)(D) and that is located within 1,000 feet of a convention center
10 facility. For purposes of this subdivision, "meetings" means
11 gatherings [~~of people~~] that:

12 (A) are attended by:

13 (i) tourists; or

14 (ii) individuals who spend the night at a
15 hotel or attend a meeting at a hotel; and

16 (B) enhance and promote tourism and the
17 convention and hotel industry.

18 (6) "Tourist" means an individual who travels from the
19 individual's residence to a different municipality, county, state,
20 or country for business, pleasure, recreation, education, or
21 culture.

22 (8) "Visitor information center" or "tourism
23 information center" means a building or a portion of a building that
24 is primarily used to distribute or disseminate information to
25 tourists.

26 (10) "Multiuse facility" means a facility at which the
27 majority of events attract tourists who substantially increase

1 economic activity at hotels in the municipality in which the
2 facility is located. [~~"Revenue" includes any interest derived from~~
3 ~~the revenue.~~]

4 SECTION 2. Section 351.009, Tax Code, is amended to read as
5 follows:

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

10 (1) the rate of:

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

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

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

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

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

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

1 separately as an amount and percentage for each applicable use; and
2 (4) the total amount of any revenue described by
3 Subdivision (2)(A) collected in any preceding fiscal year of the
4 municipality that has not yet been spent by the municipality and the
5 amount of that unexpended revenue, if any, that remains in the
6 municipality's possession in the fiscal year in which the report is
7 due [of those subdivisions].

8 (b) The municipality must make the report required by this
9 section by[+]

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

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

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

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

25 (1) \$1,000 if the municipality has a population of
26 less than 10,000; or

27 (2) \$2,500 if the municipality has a population of

1 10,000 or more.

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

4 SECTION 3. Section 351.101, Tax Code, is amended by adding
5 Subsection (f-1) to read as follows:

6 (f-1) A municipality may not use municipal hotel occupancy
7 tax revenue for a visitor information center under Subsection
8 (a)(1) to acquire a site for, construct, improve, enlarge, equip,
9 repair, staff, operate, or maintain any part of a building or
10 facility that is not primarily used to distribute or disseminate
11 tourism-related information to tourists.

12 SECTION 4. Section 351.1021(a)(3), Tax Code, is amended to
13 read as follows:

14 (3) "Multipurpose convention center facility project"
15 means a project that consists of a hotel owned by an eligible
16 municipality or another person and a multipurpose convention center
17 facility, the nearest exterior wall of which is located not more
18 than 2,500 feet from the nearest exterior wall of the hotel. A
19 multipurpose convention center facility project may include:

20 (A) each new or existing business located in the
21 municipality, regardless of who owns the business or the property
22 on which the business is located, the nearest exterior wall of which
23 is located not more than 2,500 feet from the nearest exterior wall
24 of the multipurpose convention center facility or the hotel that is
25 part of the project;

26 (B) a parking shuttle or transportation system
27 used primarily by tourists; and

1 (C) any parking area or structure located in the
2 municipality, regardless of who owns the area or structure or the
3 property on which the area or structure is located, the nearest
4 property line of which is located not more than two miles from the
5 nearest exterior wall of the multipurpose convention center
6 facility.

7 SECTION 5. Sections 351.103(a), (b), and (c), Tax Code, are
8 amended to read as follows:

9 (a) A municipality [~~At least 50 percent of the hotel~~
10 ~~occupancy tax revenue collected by a municipality with a population~~
11 ~~of 200,000 or greater must be allocated for the purposes provided by~~
12 ~~Section 351.101(a)(3). For municipalities]~~ with a population of
13 less than 200,000 shall allocate [~~, allocations]~~ for the purposes
14 provided by Section 351.101(a)(3) an amount of hotel occupancy tax
15 revenue collected by the municipality that is [~~are as follows:~~

16 [~~(1) if the tax rate in a municipality is not more than~~
17 ~~three percent of the cost paid for a room, not less than the amount~~
18 ~~of revenue received by the municipality from the tax at a rate of~~
19 ~~one-half of one percent of the cost of the room, or~~

20 [~~(2) if the tax in a municipality exceeds three~~
21 ~~percent of the cost of a room,~~] not less than the amount of revenue
22 received by the municipality from the tax at a rate of one percent
23 of the cost of a room. [~~This subsection does not apply to a~~
24 ~~municipality, regardless of population, that before October 1,~~
25 ~~1989, adopted an ordinance providing for the allocation of an~~
26 ~~amount in excess of 50 percent of the hotel occupancy tax revenue~~
27 ~~collected by the municipality for one or more specific purposes~~

1 ~~provided by Section 351.101(a)(1) until the ordinance is repealed~~
2 ~~or expires or until the revenue is no longer used for those specific~~
3 ~~purposes in an amount in excess of 50 percent of the tax revenue.]~~

4 (b) A ~~[Subsection (a) does not apply to a municipality in a~~
5 ~~fiscal year of the municipality if the total amount of hotel~~
6 ~~occupancy tax collected by the municipality in the most recent~~
7 ~~calendar year that ends at least 90 days before the date the fiscal~~
8 ~~year begins exceeds \$2 million. A municipality excepted from the~~
9 ~~application of Subsection (a) by this subsection shall allocate~~
10 ~~hotel occupancy tax revenue by ordinance, consistent with the other~~
11 ~~limitations of this section. The portion of the tax revenue~~
12 ~~allocated by a]~~ municipality with a population of more than 1.6
13 million shall allocate at least 23 percent of the hotel occupancy
14 tax revenue collected by the municipality for the purposes provided
15 by Section 351.101(a)(3) ~~[may not be less than 23 percent]~~, except
16 that the allocation is subject to and may not impair the authority
17 of the municipality to:

18 (1) pledge all or any portion of that tax revenue to
19 the payment of bonds as provided by Section 351.102(a) or bonds
20 issued to refund bonds secured by that pledge; or

21 (2) spend all or any portion of that tax revenue for
22 the payment of operation and maintenance expenses of convention
23 center facilities.

24 (c) Not more than 15 percent of the hotel occupancy tax
25 revenue collected by a municipality, other than a municipality
26 having a population of more than 1.6 million, or the amount of tax
27 received by the municipality at the rate of one percent of the cost

1 of a room, whichever is greater, may be used for the purposes
2 provided by Section 351.101(a)(4). Not more than 19.30 percent of
3 the hotel occupancy tax revenue collected by a municipality having
4 a population of more than 1.6 million, or the amount of tax received
5 by the municipality at the rate of one percent of the cost of a room,
6 whichever is greater, may be used for the purposes provided by
7 Section 351.101(a)(4). Not more than 15 percent of the hotel
8 occupancy tax revenue collected by a municipality [~~having a~~
9 ~~population of more than 125,000~~] may be used for the purposes
10 provided by Section 351.101(a)(5). A municipality that before
11 January 1, 2023, adopted in accordance with state law an ordinance
12 providing for the allocation of an amount in excess of 15 percent of
13 the hotel occupancy tax revenue collected by the municipality for
14 one or more of the specific purposes provided by Section
15 351.101(a)(5) may allocate tax revenue as provided by that
16 ordinance until the ordinance is repealed or expires or until the
17 revenue is no longer used for those specific purposes.

18 SECTION 6. Section 351.110(c), Tax Code, is amended to read
19 as follows:

20 (c) This section does not authorize the use of revenue
21 derived from the tax imposed under this chapter for a
22 transportation system that serves the general public other than for
23 a system [~~that transports tourists as~~] described by Subsection (a)
24 that is primarily used by tourists.

25 SECTION 7. Section 351.152, Tax Code, is amended to read as
26 follows:

27 Sec. 351.152. APPLICABILITY. This subchapter applies only

1 to:

2 (1) a municipality described by Section
3 351.001(7)(B);

4 (2) a municipality described by Section
5 351.001(7)(D);

6 (3) a municipality described by Section
7 351.001(7)(E);

8 (4) a municipality described by Section
9 351.102(e)(3);

10 (5) a municipality that contains more than 75 percent
11 of the population of a county with a population of 1.5 million or
12 more;

13 (6) a municipality with a population of 150,000 or
14 more but less than 200,000 that is partially located in at least one
15 county with a population of 125,000 or more;

16 (7) a municipality with a population of 150,000 or
17 more but less than one million that is located in one county with a
18 population of 2.3 million or more;

19 (8) a municipality with a population of 180,000 or
20 more that:

21 (A) is located in two counties, each with a
22 population of 100,000 or more; and

23 (B) contains an American Quarter Horse Hall of
24 Fame and Museum;

25 (9) a municipality with a population of 96,000 or more
26 that is located in a county that borders Lake Palestine;

27 (10) a municipality with a population of 96,000 or

1 more that is located in a county that contains the headwaters of the
2 San Gabriel River;

3 (11) a municipality with a population of 99,900 or
4 more but less than 111,000 that is located in a county with a
5 population of 135,000 or more;

6 (12) a municipality with a population of 110,000 or
7 more but less than 135,000 at least part of which is located in a
8 county with a population of less than 135,000;

9 (13) a municipality with a population of 9,000 or more
10 but less than 10,000 that is located in two counties, each of which
11 has a population of 662,000 or more and a southern border with a
12 county with a population of 2.3 million or more;

13 (14) a municipality with a population of 200,000 or
14 more but less than 300,000 that contains a component institution of
15 the Texas Tech University System;

16 (15) a municipality with a population of 95,000 or
17 more that:

18 (A) is located in more than one county; and

19 (B) borders Lake Lewisville;

20 (16) a municipality with a population of 45,000 or
21 more that:

22 (A) contains a portion of Cedar Hill State Park;

23 (B) is located in two counties, one of which has a
24 population of two million or more and one of which has a population
25 of 149,000 or more; and

26 (C) has adopted a capital improvement plan for
27 the construction or expansion of a convention center facility;

1 (17) a municipality with a population of less than
2 6,000 that:

3 (A) is almost wholly located in a county with a
4 population of 600,000 or more that is adjacent to a county with a
5 population of two million or more;

6 (B) is partially located in a county with a
7 population of 1.8 million or more that is adjacent to a county with
8 a population of two million or more;

9 (C) has a visitor center and museum located in a
10 19th-century rock building in the municipality's downtown; and

11 (D) has a waterpark open to the public;

12 (18) a municipality with a population of 56,000 or
13 more that:

14 (A) borders Lake Ray Hubbard; and

15 (B) is located in two counties, one of which has a
16 population of less than 80,000;

17 (19) a municipality with a population of 83,000 or
18 more that:

19 (A) borders Clear Lake; and

20 (B) is primarily located in a county with a
21 population of less than 300,000;

22 (20) a municipality with a population of less than
23 2,000 that:

24 (A) is located adjacent to a bay connected to the
25 Gulf of Mexico;

26 (B) is located in a county with a population of
27 290,000 or more that is adjacent to a county with a population of

1 four million or more; and

2 (C) has a boardwalk on the bay;

3 (21) a municipality with a population of 75,000 or
4 more that:

5 (A) is located wholly in one county with a
6 population of 575,000 or more that is adjacent to a county with a
7 population of four million or more; and

8 (B) has adopted a capital improvement plan for
9 the construction or expansion of a convention center facility;

10 (22) a municipality with a population of less than
11 75,000 that is located in three counties, at least one of which has
12 a population of four million or more;

13 (23) an eligible coastal municipality with a
14 population of 3,000 or more but less than 5,000;

15 (24) a municipality with a population of 90,000 or
16 more but less than 150,000 that:

17 (A) is located in three counties; and

18 (B) contains a branch campus of a component
19 institution of the University of Houston System;

20 (25) a municipality that is:

21 (A) primarily located in a county with a
22 population of four million or more; and

23 (B) connected by a bridge to a municipality
24 described by Subdivision (20);

25 (26) a municipality with a population of 20,000 or
26 more but less than 25,000 that:

27 (A) contains a portion of Mustang Bayou; and

1 (B) is wholly located in a county with a
2 population of less than 500,000;

3 (27) a municipality with a population of 70,000 or
4 more but less than 90,000 that is located in two counties, one of
5 which has a population of four million or more and the other of
6 which has a population of less than 50,000;

7 (28) a municipality with a population of 10,000 or
8 more that:

9 (A) is wholly located in a county with a
10 population of four million or more; and

11 (B) has a city hall located less than three miles
12 from a space center operated by an agency of the federal government;

13 (29) a municipality that is the county seat of a
14 county:

15 (A) through which the Pedernales River flows; and

16 (B) in which the birthplace of a president of the
17 United States is located;

18 (30) a municipality that contains a portion of U.S.
19 Highway 79 and State Highway 130;

20 (31) a municipality with a population of 48,000 or
21 more but less than 95,000 that is located in two counties, one of
22 which has a population of 900,000 or more but less than 1.7 million;

23 (32) a municipality with a population of less than
24 25,000 that contains a museum of Western American art;

25 (33) a municipality with a population of 50,000 or
26 more that is the county seat of a county that contains a portion of
27 the Sam Houston National Forest;

1 (34) a municipality with a population of less than
2 25,000 that:

3 (A) contains a cultural heritage museum; and

4 (B) is located in a county that borders the
5 United Mexican States and the Gulf of Mexico;

6 (35) a municipality that is the county seat of a county
7 that:

8 (A) has a population of 115,000 or more;

9 (B) is adjacent to a county with a population of
10 1.8 million or more; and

11 (C) hosts an annual peach festival;

12 (36) a municipality that is the county seat of a county
13 that:

14 (A) has a population of 585,000 or more; and

15 (B) is adjacent to a county with a population of
16 four million or more;

17 (37) a municipality with a population of less than
18 10,000 that:

19 (A) contains a component university of The Texas
20 A&M University System; and

21 (B) is located in a county adjacent to a county
22 that borders Oklahoma;

23 (38) a municipality with a population of less than
24 6,100 that:

25 (A) is located in two counties, each of which has
26 a population of 600,000 or more but less than two million; and

27 (B) hosts an annual Cajun Festival;

1 (39) a municipality with a population of 13,000 or
2 more that:

3 (A) is located on an international border; and

4 (B) is located in a county:

5 (i) with a population of less than 400,000;

6 and

7 (ii) in which at least one World Birding
8 Center site is located;

9 (40) a municipality with a population of 4,000 or more
10 that:

11 (A) is located on an international border; and

12 (B) is located not more than five miles from a
13 state historic site that serves as a visitor center for a state park
14 that contains 300,000 or more acres of land;

15 (41) a municipality with a population of 36,000 or
16 more that is adjacent to at least two municipalities described by
17 Subdivision (15);

18 (42) a municipality with a population of 28,000 or
19 more in which is located a historic railroad depot and heritage
20 center;

21 (43) a municipality located in a county that has a
22 population of not more than 300,000 and in which a component
23 university of the University of Houston System is located;

24 (44) a municipality with a population of less than
25 500,000 that is:

26 (A) located in two counties; and

27 (B) adjacent to a municipality described by

1 Subdivision (31); [~~and~~]

2 (45) a municipality that:

3 (A) has a population of more than 67,000; and

4 (B) is located in two counties with 90 percent of
5 the municipality's territory located in a county with a population
6 of at least 580,000, and the remaining territory located in a county
7 with a population of at least four million; and

8 (46) a municipality that is the county seat of a
9 county:

10 (A) through which the Brazos River flows; and

11 (B) in which a national monument is located.

12 SECTION 8. Subchapter C, Chapter 351, Tax Code, is amended
13 by adding Sections 351.161, 351.162, and 351.163 to read as
14 follows:

15 Sec. 351.161. APPLICATION OF OTHER LAW. This subchapter
16 may not be construed as authorizing the taking of private property
17 for economic development purposes in a manner inconsistent with the
18 requirements of Section 17, Article I, Texas Constitution, or
19 Section 2206.001, Government Code.

20 Sec. 351.162. RECAPTURE OF LOST STATE TAX REVENUE FROM
21 CERTAIN MUNICIPALITIES. (a) This section:

22 (1) applies only to a qualified project that is first
23 commenced on or after:

24 (A) January 1, 2024, unless Paragraph (B) applies
25 to the qualified project; or

26 (B) January 1, 2027, if the qualified project was
27 authorized before January 1, 2023, by a municipality with a

1 population of 175,000 or more; and

2 (2) notwithstanding Subdivision (1), does not apply to
3 a qualified project that is the subject of an economic development
4 agreement authorized by Chapter 380, Local Government Code, entered
5 into on or before January 1, 2022.

6 (b) On the 20th anniversary of the date a hotel designated
7 as a qualified hotel by a municipality as part of a qualified
8 project to which this section applies is open for initial
9 occupancy, the comptroller shall determine:

10 (1) the total amount of state tax revenue received
11 under Section 351.156 and, if applicable, under Section 351.157 by
12 the municipality from the qualified project during the period for
13 which the municipality was entitled to receive that revenue; and

14 (2) the total amount of state tax revenue described by
15 Subdivision (1) received by the state during the period beginning
16 on the 10th anniversary of the date the qualified hotel opened for
17 initial occupancy and ending on the 20th anniversary of that date
18 from the same sources from which the municipality received the
19 revenue described by Subdivision (1).

20 (c) If the amount determined under Subsection (b)(1)
21 exceeds the amount determined under Subsection (b)(2), the
22 comptroller shall promptly provide written notice to the
23 municipality stating that the municipality must remit to the
24 comptroller the difference between those two amounts in the manner
25 provided by this subsection. The municipality shall, using money
26 lawfully available to the municipality for the purpose, remit
27 monthly payments to the comptroller in an amount equal to the total

1 amount of municipal hotel occupancy tax revenue received by the
2 municipality from the qualified hotel in the preceding month until
3 the amount remitted to the comptroller equals the total amount due
4 as stated in the notice. The first payment required under this
5 subsection must be made not later than the 30th day after the date
6 the municipality receives the notice from the comptroller.
7 Subsequent payments are due on the 20th day of each month until the
8 total amount stated in the notice is paid. The comptroller shall
9 prescribe the procedure a municipality must use to remit a payment
10 required by this subsection to the comptroller.

11 (d) The comptroller shall deposit revenue received under
12 this section in the manner prescribed by Section [156.251](#).

13 Sec. 351.163. REPORT ON QUALIFIED PROJECTS. (a) Not later
14 than December 1 of each even-numbered year, the comptroller shall
15 prepare a report on the status of each qualified project.

16 (b) The report must include, for each qualified project:

17 (1) the location and a description of the project,
18 including the current status of the project;

19 (2) the number of qualified hotels and qualified
20 convention center facilities associated with the project;

21 (3) the total amount of tax revenue received by a
22 municipality under Section [351.156](#) and, if applicable, Section
23 [351.157](#) as a result of the project;

24 (4) the amount of state tax revenue generated by the
25 project that has been received by the state after the period of
26 entitlement for the project as prescribed by Section [351.158](#) has
27 ended; and

1 (5) whether the municipality is required to remit
2 payments to the comptroller under Section 351.162 as a result of the
3 project.

4 (c) The comptroller may include in the report any additional
5 information the comptroller determines is necessary to evaluate the
6 effect of each qualified project on the economy of this state.

7 (d) The comptroller shall:

8 (1) post a copy of the report on the comptroller's
9 Internet website; and

10 (2) provide a copy of the report to the lieutenant
11 governor, the speaker of the house of representatives, and each
12 other member of the legislature.

13 SECTION 9. Section 352.009, Tax Code, is amended to read as
14 follows:

15 Sec. 352.009. ANNUAL REPORT TO COMPTROLLER. (a) Not
16 later than March 1 [~~February 20~~] of each year, a county that imposes
17 the tax authorized by this chapter shall report to the comptroller:

18 (1) the rate of:

19 (A) the tax imposed by the county under this
20 chapter; and

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

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

25 (A) the tax imposed by the county under this
26 chapter; and

27 (B) if applicable, the tax imposed by the county

1 under Subchapter H, Chapter 334, Local Government Code;

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

7 (4) the total amount of any revenue described by
8 Subdivision (2)(A) collected in any preceding fiscal year of the
9 county that has not yet been spent by the county and the amount of
10 that unexpended revenue, if any, that remains in the county's
11 possession in the fiscal year in which the report is due.

12 (b) The county must make the report required by this section
13 by[+

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

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

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

23 (d) A county that is required to make a report to the
24 comptroller under this section may use a portion of the revenue
25 described by Subsection (a)(2)(A) for the costs incurred by the
26 county in making and submitting the report. The amount of revenue a
27 county may use each year for the purpose authorized by this

1 subsection may not exceed:

2 (1) \$1,000 if the county has a population of less than
3 10,000; or

4 (2) \$2,500 if the county has a population of 10,000 or
5 more.

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

8 SECTION 10. The following provisions of the Tax Code are
9 repealed:

10 (1) Sections 351.103(d) and (e); and

11 (2) Section 351.110(b).

12 SECTION 11. The comptroller of public accounts shall
13 prescribe the form of the report required under Sections 351.009
14 and 352.009, Tax Code, as amended by this Act, not later than
15 January 1, 2024. A municipality or county required to make a report
16 under those sections must submit the 2024 report using the form
17 prescribed by the comptroller under this section.

18 SECTION 12. This Act takes effect immediately if it
19 receives a vote of two-thirds of all the members elected to each
20 house, as provided by Section 39, Article III, Texas Constitution.
21 If this Act does not receive the vote necessary for immediate
22 effect, this Act takes effect September 1, 2023.

President of the Senate

Speaker of the House

I certify that H.B. No. 3727 was passed by the House on May 6, 2023, by the following vote: Yeas 112, Nays 22, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 3727 on May 25, 2023, by the following vote: Yeas 116, Nays 18, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 3727 was passed by the Senate, with amendments, on May 23, 2023, by the following vote: Yeas 26, Nays 5.

Secretary of the Senate

APPROVED: _____

Date

Governor