

By: Bonnen of Brazoria

H.B. No. 3052

A BILL TO BE ENTITLED

AN ACT

relating to the allocation of state hotel occupancy tax revenue to certain barrier island coastal municipalities.

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

SECTION 1. Section 156.2512(a), Tax Code, is amended to read as follows:

(a) Not later than the last day of the month following a calendar quarter and subject to Subsection (d), the comptroller shall:

(1) compute the amount of revenue derived from the collection of taxes imposed under this chapter at a rate of one percent and received from hotels located on barrier islands in an eligible barrier island coastal municipality described by Subsection (c)(1)(C)(i), ~~(ii)~~, or (iv) and issue to the municipality a warrant drawn on the general revenue fund for that amount; and

(2) compute the amount of revenue derived from the collection of taxes imposed under this chapter at a rate of two percent and received from hotels located on barrier islands in an eligible barrier island coastal municipality described by Subsection (c)(1)(C)(iii) and issue to the municipality a warrant drawn on the general revenue fund for that amount.

SECTION 2. Section 156.2512(c)(1), Tax Code, is amended to read as follows:

(1) "Eligible barrier island coastal municipality" means a municipality:

(A) that borders on the Gulf of Mexico;

(B) that is located wholly or partly on a barrier island; and

(C) that ~~[the boundaries of which]~~:

(i) includes ~~[include]~~ a portion of a national seashore;

(ii) includes ~~[include]~~ a national estuarine research reserve; ~~[or]~~

(iii) is located ~~[are]~~ within 30 miles of the United Mexican States; or

(iv) has a population of less than 10,000 and is located in a county with a population of at least 300,000 that is adjacent to a county with a population of at least 3,000,000.

SECTION 3. This Act takes effect September 1, 2015.