

1-1 By: Herrero, Hunter (Senate Sponsor - Hinojosa) H.B. No. 1915
 1-2 (In the Senate - Received from the House May 5, 2015;
 1-3 May 6, 2015, read first time and referred to Committee on Natural
 1-4 Resources and Economic Development; May 20, 2015, reported
 1-5 favorably by the following vote: Yeas 10, Nays 0; May 20, 2015,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

| | Yea | Nay | Absent | PNV |
|------|-----|-----|--------|-----|
| 1-8 | | | | |
| 1-9 | X | | | |
| 1-10 | X | | | |
| 1-11 | | | X | |
| 1-12 | X | | | |
| 1-13 | X | | | |
| 1-14 | X | | | |
| 1-15 | X | | | |
| 1-16 | X | | | |
| 1-17 | X | | | |
| 1-18 | X | | | |
| 1-19 | X | | | |

1-20 A BILL TO BE ENTITLED
 1-21 AN ACT

1-22 relating to the allocation of state hotel occupancy tax revenue to
 1-23 certain barrier island coastal municipalities.

1-24 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-25 SECTION 1. Section 156.2512, Tax Code, is amended by
 1-26 amending Subsections (a), (b), and (c) and adding Subsection (e) to
 1-27 read as follows:

1-28 (a) Not later than the last day of the month following a
 1-29 calendar quarter and subject to Subsection (d), the comptroller
 1-30 shall:

1-31 (1) compute the amount of revenue, excluding revenue
 1-32 described by Subsection (e), derived from the collection of taxes
 1-33 imposed under this chapter at a rate of two ~~[one]~~ percent and
 1-34 received from hotels located ~~[on barrier islands]~~ in an eligible
 1-35 barrier island coastal municipality; ~~[described by Subsection~~
 1-36 ~~(c)(1)(C)(i) or (ii)]~~ and

1-37 (2) issue to the municipality a warrant drawn on the
 1-38 general revenue fund for that amount ~~[, and~~

1-39 ~~[(2) compute the amount of revenue derived from the~~
 1-40 ~~collection of taxes imposed under this chapter at a rate of two~~
 1-41 ~~percent and received from hotels located on barrier islands in an~~
 1-42 ~~eligible barrier island coastal municipality described by~~
 1-43 ~~Subsection (c)(1)(C)(iii) and issue to the municipality a warrant~~
 1-44 ~~drawn on the general revenue fund for that amount].~~

1-45 (b) An eligible barrier island coastal municipality may use
 1-46 money received under this section only:

1-47 (1) to clean and maintain public beaches in that
 1-48 municipality; ~~and~~

1-49 (2) for an erosion response project in that
 1-50 municipality; and

1-51 (3) to clean and maintain bay shores owned by that
 1-52 municipality or leased by that municipality from this state.

1-53 (c) In this section:

1-54 (1) "Eligible barrier island coastal municipality"
 1-55 means a municipality:

1-56 (A) that borders on the Gulf of Mexico;

1-57 (B) that is located wholly or partly on a barrier
 1-58 island; and

1-59 (C) the boundaries of which:

1-60 (i) include an institution of higher
 1-61 education that is part of the Texas Coastal Ocean Observation

2-1 Network under Section 33.065, Natural Resources Code [~~a portion of~~
2-2 ~~a national seashore~~];

2-3 (ii) include a national estuarine research
2-4 reserve; or

2-5 (iii) are within 30 miles of the United
2-6 Mexican States.

2-7 (2) "Clean and maintain" has the meaning assigned by
2-8 Section 61.063, Natural Resources Code.

2-9 (3) "Erosion response project" has the meaning
2-10 assigned by Section 33.601, Natural Resources Code.

2-11 (e) This section does not apply to revenue derived from the
2-12 collection of taxes paid by persons for the use or possession of or
2-13 for the right to the use or possession of a room or space at a
2-14 qualified hotel project, the owner of which is entitled to a rebate,
2-15 refund, or payment of hotel occupancy tax revenue under:

2-16 (1) Section 2303.5055, Government Code; or

2-17 (2) Section 151.429(h).

2-18 SECTION 2. This Act takes effect October 1, 2015.

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