

- SUBJECT:** Requiring annual reporting of county hotel occupancy tax information
- COMMITTEE:** Ways and Means — favorable, without amendment
- VOTE:** 10 ayes — Burrows, Guillen, Bohac, Cole, Murphy, Noble, E. Rodriguez, Sanford, Shaheen, Wray
- 0 nays
- 1 absent — Martinez Fischer
- SENATE VOTE:** On final passage, April 17 — 31-0
- WITNESSES:** For — Carine Martinez, Texas Public Policy Foundation; (*Registered, but did not testify*: Ann S. Graham, Texans for the Arts; Scott Joslove, Texas Hotel and Lodging Association)
- Against — None
- BACKGROUND:** Tax Code ch. 352 allows certain counties to impose a hotel occupancy tax and sets the maximum rate of that tax for each specific county.
- Local Government Code sec. 334 allows municipalities or counties to impose a hotel occupancy tax, not to exceed 2 percent, if it is linked to a sports or community venue project. The revenue from the tax must be deposited in the venue project fund of the municipality or county imposing the tax.
- DIGEST:** SB 1319 would require a county that imposed a hotel occupancy tax to annually report to the comptroller information related to the tax.
- The report, which would be due by February 20 of each year, would include the rate of the tax and, if applicable, the rate of any tax linked to a sports or community venue project. It also would be required to include the amount of revenue collected the previous fiscal year from the tax and, if applicable, the amount of revenue collected from any tax linked to a

sports or community venue project.

The county would have to submit the report on a form prescribed by the comptroller or provide the comptroller a direct link to the required information on the county's website. The comptroller would have to prescribe the required form by January 1, 2020, and the county would have to submit the report or otherwise provide the required initial information by February 20, 2020.

The comptroller could adopt rules necessary to administer the provisions of the bill.

The bill would take immediate effect if finally passed by a two-thirds record vote of the membership of each house. Otherwise, it would take effect September 1, 2019.