2	relating to an annual report submitted to the comptroller by a		
3	municipality that imposes certain hotel occupancy taxes.		
4	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:		
5	SECTION 1. Subchapter A, Chapter 351, Tax Code, is amended		
6	by adding Section 351.009 to read as follows:		
7	Sec. 351.009. ANNUAL REPORT TO COMPTROLLER. (a) Not later		
8	than February 20 of each year, a municipality that imposes the tax		
9	authorized by this chapter shall report to the 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	<pre>Code;</pre>		
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		

AN ACT

1

- 1 described by Sections 351.101(a)(1), (2), (3), (4), (5), and (9)
- 2 during the municipality's preceding fiscal year, stated separately
- 3 as an amount and percentage for each of those subdivisions.
- 4 (b) The municipality must make the report required by this
- 5 section by:
- 6 (1) submitting the report to the comptroller on a form
- 7 prescribed by the comptroller; or
- 8 (2) providing the comptroller a direct link to, or a
- 9 clear statement describing the location of, the information
- 10 required to be reported that is posted on the Internet website of
- 11 the municipality.
- (c) Subject to Subsection (b)(2), the comptroller shall
- 13 prescribe the form a municipality must use for the report required
- 14 to be submitted under this section.
- 15 (d) The comptroller may adopt rules necessary to administer
- 16 this section.
- 17 SECTION 2. As soon as practicable, but not later than
- 18 January 1, 2018, the comptroller of public accounts shall prescribe
- 19 the form required by Section 351.009(c), Tax Code, as added by this
- 20 Act.
- 21 SECTION 3. A municipality shall submit the initial report
- 22 or otherwise provide the initial information required by Section
- 23 351.009, Tax Code, as added by this Act, not later than February 20,
- 24 2018.
- 25 SECTION 4. This Act takes effect immediately if it receives
- 26 a vote of two-thirds of all the members elected to each house, as
- 27 provided by Section 39, Article III, Texas Constitution. If this

$\sim$	.В.	1\T ~	1221
``	к	No.	1//1

- 1 Act does not receive the vote necessary for immediate effect, this
- 2 Act takes effect September 1, 2017.

## President of the Senate

Speaker of the House

I hereby certify that S.B. No. 1221 passed the Senate on April 19, 2017, by the following vote: Yeas 30, Nays 1.

Secretary of the Senate

I hereby certify that S.B. No. 1221 passed the House on May 22, 2017, by the following vote: Yeas 144, Nays O, one present not voting.

Chief Clerk of the House

Approved:

Date

Governor