

AN ACT

relating to the use of municipal hotel occupancy tax revenue by certain municipalities.

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

SECTION 1. Section 351.101, Tax Code, is amended by adding Subsection (s) to read as follows:

(s) In addition to other authorized uses, a municipality that has a population of 70,000 or more but less than 90,000 and is located in two counties, one of which has a population of four million or more and the other of which has a population of less than 50,000, may use revenue from the municipal hotel occupancy tax for the promotion of tourism by the enhancement and upgrading of an existing sports facility or field as specified by Subsection (a)(7), provided that the requirements of Subsections (a)(7)(A) and (C) and Section 351.1076 are met.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2021.

President of the Senate

Speaker of the House

I certify that H.B. No. 3682 was passed by the House on May 8, 2021, by the following vote: Yeas 102, Nays 37, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 3682 was passed by the Senate on May 26, 2021, by the following vote: Yeas 27, Nays 4.

Secretary of the Senate

APPROVED: _____

Date

Governor