

By: Hughes

S.B. No. 828

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the use of municipal hotel occupancy tax revenue in  
3 certain municipalities.

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

5 SECTION 1. Section 351.101, Tax Code, is amended by  
6 amending Subsection (n) and adding Subsection (v) to read as  
7 follows:

8 (n) In addition to other authorized uses, a municipality  
9 that has a population of not more than 1,500 and is located in a  
10 county that borders Arkansas and Louisiana may use revenue from the  
11 municipal hotel occupancy tax for the promotion of tourism by the  
12 enhancement and upgrading of an existing sports facility or field  
13 as specified by Subsection (a)(7), provided that the requirements  
14 of Subsection [~~Subsections~~] (a)(7)(A) [~~and (C)~~] and Section  
15 351.1076 are met.

16 (v) In addition to other authorized uses, a municipality  
17 described by Section 351.152(33) may use revenue from the municipal  
18 hotel occupancy tax for the promotion of tourism by the enhancement  
19 and upgrading of an existing sports facility or field as specified  
20 by Subsection (a)(7), provided that the requirements of Subsection  
21 (a)(7)(A) and Section 351.1076 are met.

22 SECTION 2. This Act takes effect September 1, 2021.