

By: Hughes
(Paddie)

S.B. No. 828

A BILL TO BE ENTITLED

AN ACT

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

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

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

(n) In addition to other authorized uses, a municipality that has a population of not more than 1,500 and is located in a county that borders Arkansas and Louisiana 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 Subsection [~~Subsections~~] (a)(7)(A) [~~and (C)~~] and Section 351.1076 are met.

(v) In addition to other authorized uses, a municipality described by Section 351.152(33) 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 Subsection (a)(7)(A) and Section 351.1076 are met.

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