

1-1 By: Hughes S.B. No. 828
1-2 (In the Senate - Filed February 26, 2021; March 11, 2021,
1-3 read first time and referred to Committee on Natural Resources &
1-4 Economic Development; April 26, 2021, reported adversely, with
1-5 favorable Committee Substitute by the following vote: Yeas 9,
1-6 Nays 0; April 26, 2021, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	<u>Birdwell</u>	X		
1-10	<u>Zaffirini</u>	X		
1-11	<u>Alvarado</u>	X		
1-12	<u>Hancock</u>	X		
1-13	<u>Hinojosa</u>	X		
1-14	<u>Hughes</u>	X		
1-15	<u>Kolkhorst</u>	X		
1-16	<u>Lucio</u>	X		
1-17	<u>Seliger</u>	X		

1-18 COMMITTEE SUBSTITUTE FOR S.B. No. 828 By: Hughes

1-19 A BILL TO BE ENTITLED
1-20 AN ACT

1-21 relating to the use of municipal hotel occupancy tax revenue in
1-22 certain municipalities.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. Section [351.101](#), Tax Code, is amended by
1-25 amending Subsection (n) and adding Subsection (v) to read as
1-26 follows:

1-27 (n) In addition to other authorized uses, a municipality
1-28 that has a population of not more than 1,500 and is located in a
1-29 county that borders Arkansas and Louisiana may use revenue from the
1-30 municipal hotel occupancy tax for the promotion of tourism by the
1-31 enhancement and upgrading of an existing sports facility or field
1-32 as specified by Subsection (a)(7), provided that the requirements
1-33 of Subsection [Subsections] (a)(7)(A) [~~and (C)~~] and Section
1-34 [351.1076](#) are met.

1-35 (v) In addition to other authorized uses, a municipality
1-36 described by Section [351.152](#)(33) may use revenue from the municipal
1-37 hotel occupancy tax for the promotion of tourism by the enhancement
1-38 and upgrading of an existing sports facility or field as specified
1-39 by Subsection (a)(7), provided that the requirements of Subsection
1-40 (a)(7)(A) and Section [351.1076](#) are met.

1-41 SECTION 2. This Act takes effect September 1, 2021.

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