

By: Kuempel

H.B. No. 2353

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the use of hotel occupancy tax revenue by certain
3 municipalities.

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

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

7 (t) In addition to other authorized uses, a municipality
8 that is bisected by the Guadalupe River and is the county seat of a
9 county with a population of 170,000 or more may use revenue from the
10 municipal hotel occupancy tax for the promotion of tourism by the
11 enhancement and upgrading of an existing sports facility or field
12 as specified by Subsection (a)(7), provided that the requirements
13 of Subsections (a)(7)(A) and (C) and Section 351.1076 are met.

14 SECTION 2. This Act takes effect September 1, 2023.