

By: Reynolds

H.B. No. 4981

A BILL TO BE ENTITLED

AN ACT

relating to eligible central municipalities for purposes of municipal hotel occupancy taxes.

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

SECTION 1. Section 351.001(7), Tax Code, is amended to read as follows:

(7) "Eligible central municipality" means:

(A) a municipality with a population of more than 140,000 but less than 1.5 million that is located in a county with a population of 800,000 [~~one million~~] or more and that has adopted a capital improvement plan for the construction or expansion of a convention center facility;

(B) a municipality with a population of 250,000 or more that:

(i) is located wholly or partly on a barrier island that borders the Gulf of Mexico;

(ii) is located in a county with a population of 300,000 or more; and

(iii) has adopted a capital improvement plan to expand an existing convention center facility;

(C) a municipality with a population of 116,000 or more that:

(i) is located in two counties both of which have a population of 660,000 or more; and

1 (ii) has adopted a capital improvement plan
2 for the construction or expansion of a convention center facility;

3 (D) a municipality with a population of less than
4 50,000 that contains a general academic teaching institution that
5 is not a component institution of a university system, as those
6 terms are defined by Section 61.003, Education Code; or

7 (E) a municipality with a population of 640,000
8 or more that:

9 (i) is located on an international border;
10 and

11 (ii) has adopted a capital improvement plan
12 for the construction or expansion of a convention center facility.

13 SECTION 2. Section 351.152, Tax Code, is amended to read as
14 follows:

15 Sec. 351.152. APPLICABILITY. This subchapter applies only
16 to:

17 (1) a municipality described by Section
18 351.001(7)(B);

19 (2) a municipality described by Section
20 351.001(7)(D);

21 (3) a municipality described by Section
22 351.001(7)(E);

23 (4) a municipality described by Section
24 351.102(e)(3);

25 (5) a municipality that contains more than 75 percent
26 of the population of a county with a population of 1.5 million or
27 more;

1 (6) a municipality with a population of 150,000 or
2 more but less than 200,000 that is partially located in at least one
3 county with a population of 125,000 or more;

4 (7) a municipality with a population of 150,000 or
5 more but less than one million that is located in one county with a
6 population of 2.3 million or more;

7 (8) a municipality with a population of 180,000 or
8 more that:

9 (A) is located in two counties, each with a
10 population of 100,000 or more; and

11 (B) contains an American Quarter Horse Hall of
12 Fame and Museum;

13 (9) a municipality with a population of 96,000 or more
14 that is located in a county that borders Lake Palestine;

15 (10) a municipality with a population of 96,000 or
16 more that is located in a county that contains the headwaters of the
17 San Gabriel River;

18 (11) a municipality with a population of 99,900 or
19 more but less than 111,000 that is located in a county with a
20 population of 135,000 or more;

21 (12) a municipality with a population of 110,000 or
22 more but less than 135,000 at least part of which is located in a
23 county with a population of less than 135,000;

24 (13) a municipality with a population of 9,000 or more
25 but less than 10,000 that is located in two counties, each of which
26 has a population of 662,000 or more and a southern border with a
27 county with a population of 2.3 million or more;

1 (14) a municipality with a population of 200,000 or
2 more but less than 300,000 that contains a component institution of
3 the Texas Tech University System;

4 (15) a municipality with a population of 95,000 or
5 more that:

6 (A) is located in more than one county; and

7 (B) borders Lake Lewisville;

8 (16) a municipality with a population of 45,000 or
9 more that:

10 (A) contains a portion of Cedar Hill State Park;

11 (B) is located in two counties, one of which has a
12 population of two million or more and one of which has a population
13 of 149,000 or more; and

14 (C) has adopted a capital improvement plan for
15 the construction or expansion of a convention center facility;

16 (17) a municipality with a population of less than
17 6,000 that:

18 (A) is almost wholly located in a county with a
19 population of 600,000 or more that is adjacent to a county with a
20 population of two million or more;

21 (B) is partially located in a county with a
22 population of 1.8 million or more that is adjacent to a county with
23 a population of two million or more;

24 (C) has a visitor center and museum located in a
25 19th-century rock building in the municipality's downtown; and

26 (D) has a waterpark open to the public;

27 (18) a municipality with a population of 56,000 or

1 more that:

2 (A) borders Lake Ray Hubbard; and

3 (B) is located in two counties, one of which has a
4 population of less than 80,000;

5 (19) a municipality with a population of 83,000 or
6 more that:

7 (A) borders Clear Lake; and

8 (B) is primarily located in a county with a
9 population of less than 300,000;

10 (20) a municipality with a population of less than
11 2,000 that:

12 (A) is located adjacent to a bay connected to the
13 Gulf of Mexico;

14 (B) is located in a county with a population of
15 290,000 or more that is adjacent to a county with a population of
16 four million or more; and

17 (C) has a boardwalk on the bay;

18 (21) a municipality with a population of 75,000 or
19 more that:

20 (A) is located wholly in one county with a
21 population of 575,000 or more that is adjacent to a county with a
22 population of four million or more; and

23 (B) has adopted a capital improvement plan for
24 the construction or expansion of a convention center facility;

25 (22) a municipality with a population of less than
26 75,000 that is located in three counties, at least one of which has
27 a population of four million or more;

1 (23) an eligible coastal municipality with a
2 population of 3,000 or more but less than 5,000;

3 (24) a municipality with a population of 90,000 or
4 more but less than 150,000 that:

5 (A) is located in three counties; and

6 (B) contains a branch campus of a component
7 institution of the University of Houston System;

8 (25) a municipality that is:

9 (A) primarily located in a county with a
10 population of four million or more; and

11 (B) connected by a bridge to a municipality
12 described by Subdivision (20);

13 (26) a municipality with a population of 20,000 or
14 more but less than 25,000 that:

15 (A) contains a portion of Mustang Bayou; and

16 (B) is wholly located in a county with a
17 population of less than 500,000;

18 (27) a municipality with a population of 70,000 or
19 more but less than 90,000 that is located in two counties, one of
20 which has a population of four million or more and the other of
21 which has a population of less than 50,000;

22 (28) a municipality with a population of 10,000 or
23 more that:

24 (A) is wholly located in a county with a
25 population of four million or more; and

26 (B) has a city hall located less than three miles
27 from a space center operated by an agency of the federal government;

1 (29) a municipality that is the county seat of a
2 county:

3 (A) through which the Pedernales River flows; and

4 (B) in which the birthplace of a president of the
5 United States is located;

6 (30) a municipality that contains a portion of U.S.
7 Highway 79 and State Highway 130;

8 (31) a municipality with a population of 48,000 or
9 more but less than 95,000 that is located in two counties, one of
10 which has a population of 900,000 or more but less than 1.7 million;

11 (32) a municipality with a population of less than
12 25,000 that contains a museum of Western American art;

13 (33) a municipality with a population of 50,000 or
14 more that is the county seat of a county that contains a portion of
15 the Sam Houston National Forest;

16 (34) a municipality with a population of less than
17 25,000 that:

18 (A) contains a cultural heritage museum; and

19 (B) is located in a county that borders the
20 United Mexican States and the Gulf of Mexico;

21 (35) a municipality that is the county seat of a county
22 that:

23 (A) has a population of 115,000 or more;

24 (B) is adjacent to a county with a population of
25 1.8 million or more; and

26 (C) hosts an annual peach festival;

27 (36) a municipality that is the county seat of a county

1 that:

2 (A) has a population of 585,000 or more; and

3 (B) is adjacent to a county with a population of
4 four million or more;

5 (37) a municipality with a population of less than
6 10,000 that:

7 (A) contains a component university of The Texas
8 A&M University System; and

9 (B) is located in a county adjacent to a county
10 that borders Oklahoma;

11 (38) a municipality with a population of less than
12 6,100 that:

13 (A) is located in two counties, each of which has
14 a population of 600,000 or more but less than two million; and

15 (B) hosts an annual Cajun Festival;

16 (39) a municipality with a population of 13,000 or
17 more that:

18 (A) is located on an international border; and

19 (B) is located in a county:

20 (i) with a population of less than 400,000;

21 and

22 (ii) in which at least one World Birding
23 Center site is located;

24 (40) a municipality with a population of 4,000 or more
25 that:

26 (A) is located on an international border; and

27 (B) is located not more than five miles from a

1 state historic site that serves as a visitor center for a state park
2 that contains 300,000 or more acres of land;

3 (41) a municipality with a population of 36,000 or
4 more that is adjacent to at least two municipalities described by
5 Subdivision (15);

6 (42) a municipality with a population of 28,000 or
7 more in which is located a historic railroad depot and heritage
8 center;

9 (43) a municipality located in a county that has a
10 population of not more than 300,000 and in which a component
11 university of the University of Houston System is located;

12 (44) a municipality with a population of less than
13 500,000 that is:

14 (A) located in two counties; and

15 (B) adjacent to a municipality described by
16 Subdivision (31); ~~and~~

17 (45) a municipality that:

18 (A) has a population of more than 67,000; and

19 (B) is located in two counties with 90 percent of
20 the municipality's territory located in a county with a population
21 of at least 580,000, and the remaining territory located in a county
22 with a population of at least four million; and

23 (46) a municipality described by Section
24 351.001(7)(A).

25 SECTION 3. This Act takes effect September 1, 2023.