

AN ACT

relating to the authority of certain municipalities and local government corporations to use certain tax revenue for certain qualified projects.

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

SECTION 1. Section 351.1015, Tax Code, is amended by amending Subsection (b) and adding Subsection (j) to read as follows:

(b) This section applies only to a qualified project located in:

(1) a municipality with a population of at least 650,000 but less than 750,000 according to the most recent federal decennial census; or

(2) a municipality with a population of at least two million.

(j) A local government corporation to which this subsection applies may act as a municipality under this section and is considered to be a municipality for purposes of this section. With respect to a local government corporation to which this subsection applies, the term "qualified project" includes a venue and any related infrastructure. This subsection applies only to a local government corporation that:

(1) is authorized to collect a municipal hotel occupancy tax; and

1           (2) is located in a county with a population of 3.3  
2 million or more.

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

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I hereby certify that S.B. No. 1057 passed the Senate on April 17, 2023, by the following vote: Yeas 25, Nays 6; and that the Senate concurred in House amendments on May 25, 2023, by the following vote: Yeas 25, Nays 6.

\_\_\_\_\_  
Secretary of the Senate

I hereby certify that S.B. No. 1057 passed the House, with amendments, on May 23, 2023, by the following vote: Yeas 110, Nays 29, two present not voting.

\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor