

1-1 By: Hinojosa S.B. No. 1837
 1-2 (In the Senate - Filed March 8, 2023; March 20, 2023, read
 1-3 first time and referred to Committee on Natural Resources &
 1-4 Economic Development; April 20, 2023, reported favorably by the
 1-5 following vote: Yeas 8, Nays 0; April 20, 2023, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11			X	
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			

1-17 A BILL TO BE ENTITLED
 1-18 AN ACT

1-19 relating to the use of municipal hotel occupancy tax revenue by
 1-20 certain municipalities.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Subchapter B, Chapter 351, Tax Code, is amended
 1-23 by adding Section 351.10691 to read as follows:

1-24 Sec. 351.10691. ALLOCATION OF REVENUE: CERTAIN
 1-25 MUNICIPALITIES. (a) This section applies only to a municipality
 1-26 that is the county seat of a county that:

- 1-27 (1) has a population of less than 40,000;
- 1-28 (2) contains a portion of Lake Corpus Christi; and
- 1-29 (3) is adjacent to a county that has a population of
 1-30 less than 400,000 and contains a municipality with a population of
 1-31 at least 300,000.

1-32 (b) In addition to other authorized uses, a municipality to
 1-33 which this section applies may use revenue derived from the tax
 1-34 imposed under this chapter to promote tourism by enhancing and
 1-35 upgrading an existing sports facility or field, provided that the
 1-36 municipality complies with Section 351.1076.

1-37 SECTION 2. Section 351.1076(a), Tax Code, is amended to
 1-38 read as follows:

1-39 (a) A municipality that spends municipal hotel occupancy
 1-40 tax revenue for the enhancement and upgrading of existing sports
 1-41 facilities or fields as authorized by Section 351.101(a)(7) or (n),
 1-42 Section 351.1069, Section 351.10691, or Section 351.10711:

1-43 (1) shall determine the amount of municipal hotel
 1-44 occupancy tax revenue generated for the municipality by hotel
 1-45 activity attributable to the sports events and tournaments held on
 1-46 the enhanced or upgraded facilities or fields for five years after
 1-47 the date the enhancements and upgrades are completed; and

1-48 (2) may not spend hotel occupancy tax revenue for the
 1-49 enhancement and upgrading of the facilities or fields in a total
 1-50 amount that exceeds the amount of area hotel revenue attributable
 1-51 to the enhancements and upgrades.

1-52 SECTION 3. This Act takes effect September 1, 2023.

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