

By: LaMantia

S.B. No. 2184

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the authority of certain municipalities to authorize
3 and finance certain venue projects and to use municipal hotel
4 occupancy tax revenue for certain of those projects; authorizing
5 the imposition of a tax.

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

7 SECTION 1. Section 334.0082(a), Local Government Code, is
8 amended to read as follows:

9 (a) This section applies only to a municipality that:

10 (1) has a population of at least 176,000 that borders
11 the Rio Grande, and that approved a sports and community venue
12 project before January 1, 2009; ~~or~~

13 (2) is located in a county adjacent to the
14 Texas-Mexico border if:

15 (A) the county has a population of at least
16 500,000;

17 (B) the county does not have a city located
18 within it that has a population of at least 500,000; and

19 (C) the municipality is the largest municipality
20 in the county described by this subdivision; or

21 (3) has a population of not more than 25,000, that
22 contains a cultural heritage museum, and that is located in a county
23 that borders the United Mexican States and the Gulf of Mexico.

24 SECTION 2. Section 351.001(7), Tax Code, is amended to read

1 as follows:

2 (7) "Eligible central municipality" means:

3 (A) a municipality with a population of more than
4 140,000 but less than 1.5 million that is located in a county with a
5 population of one million or more and that has adopted a capital
6 improvement plan for the construction or expansion of a convention
7 center facility;

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

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

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

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

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

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

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

22 (D) a municipality with a population of less than
23 50,000 that contains a general academic teaching institution that
24 is not a component institution of a university system, as those
25 terms are defined by Section 61.003, Education Code; [~~or~~]

26 (E) a municipality with a population of 640,000
27 or more that:

1 (i) is located on an international border;

2 and

3 (ii) has adopted a capital improvement plan
4 for the construction or expansion of a convention center facility;
5 or

6 (F) a municipality that has a population of not
7 more than 25,000, that contains a cultural heritage museum, and
8 that is located in a county that borders the United Mexican States
9 and the Gulf of Mexico.

10 SECTION 3. Section 351.003, Tax Code, is amended by adding
11 Subsection (g) to read as follows:

12 (g) The rate in a municipality described by Section
13 351.001(7)(F) may not exceed nine percent of the price paid for a
14 room. The municipality shall allocate for the construction,
15 expansion, maintenance, financing, operation, or debt service of a
16 convention center or multiuse facility all revenue received by the
17 municipality that is derived from the application of the tax at a
18 rate of more than seven percent of the price paid for a room in a
19 hotel.

20 SECTION 4. Section 351.101, Tax Code, is amended by adding
21 Subsection (t) to read as follows:

22 (t) In addition to other authorized uses, a municipality
23 described by Section 351.001(7)(F) may use revenue from the
24 municipal hotel occupancy tax to pay costs associated with the
25 construction, expansion, maintenance, financing, operation, or
26 debt service of a convention center or multiuse facility.

27 SECTION 5. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as
2 provided by Section 39, Article III, Texas Constitution. If this
3 Act does not receive the vote necessary for immediate effect, this
4 Act takes effect September 1, 2023.