

AN ACT

1  
2 relating to the authority of certain municipalities and local  
3 government corporations to use certain tax revenue for certain  
4 qualified projects.

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

6 SECTION 1. Section 351.1015(a)(5), Tax Code, is amended to  
7 read as follows:

8 (5) "Qualified project" means:

9 (A) a convention center facility or venue and any  
10 related infrastructure; or

11 (B) a multipurpose arena or venue that includes a  
12 livestock facility and is located within or adjacent to a  
13 recognized cultural district, and any related infrastructure, that  
14 is:

15 (i) located on land owned by a municipality  
16 or by the owner of the venue;

17 (ii) partially financed by private  
18 contributions that equal not less than 40 percent of the project  
19 costs; and

20 (iii) related to the promotion of tourism  
21 and the convention and hotel industry.

22 SECTION 2. Section 351.1015, Tax Code, is amended by  
23 amending Subsection (b) and adding Subsections (j) and (k) to read  
24 as follows:

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

3 (1) a municipality with a population of at least  
4 650,000 but less than 750,000 according to the most recent federal  
5 decennial census; or

6 (2) a municipality that contains more than 70 percent  
7 of the population of a county with a population of 1.5 million or  
8 more.

9 (j) A local government corporation may act as a municipality  
10 under this section and is considered to be a municipality for  
11 purposes of this section.

12 (k) For a municipality described by Subsection (b)(2), the  
13 term "qualified project" means only a convention center facility or  
14 a venue described by Section 334.001(4)(A), Local Government Code,  
15 and any related infrastructure.

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

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

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

I hereby certify that S.B. No. 2220 passed the Senate on May 2, 2023, by the following vote: Yeas 26, Nays 5; and that the Senate concurred in House amendment on May 25, 2023, by the following vote: Yeas 26, Nays 5.

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

I hereby certify that S.B. No. 2220 passed the House, with amendment, on May 23, 2023, by the following vote: Yeas 98, Nays 41, two present not voting.

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

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor