

By: Harper-Brown

H.B. No. 1109

A BILL TO BE ENTITLED

AN ACT

relating to the allocation of revenue from the municipal hotel occupancy tax for the arts for certain municipalities.

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

SECTION 1. Subchapter B, Chapter 351, Tax Code, is amended by adding Section 351.1077 to read as follows:

Sec. 351.1077. ALLOCATION OF REVENUE FOR THE ARTS FOR CERTAIN MUNICIPALITIES. (a) This section applies only to a municipality that:

(1) has a population of more than 190,000; and

(2) is located in a county in which another municipality that has a population of more than one million is predominately located.

(b) Notwithstanding any other provision of this chapter, a municipality to which this section applies may use an amount that is less than or equal to 24 percent of the hotel occupancy tax revenue collected by the municipality for the purposes provided by Section 351.101(a)(4).

(c) This section expires September 1, 2022.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2007.