

House Bill 2438
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

SECTION 1. Subchapter B, Chapter 351, Tax Code, is amended by adding Section 351.110 to read as follows:

Sec. 351.110. ALLOCATION OF REVENUE FOR CERTAIN TRANSPORTATION SYSTEMS. (a) Notwithstanding any other provision of this chapter, a municipality may use the revenue derived from the tax imposed under this chapter for a transportation system to transport tourists from hotels in and near the municipality to:

- (1) the commercial center of the municipality;
- (2) a convention center in the municipality;
- (3) other hotels in or near the municipality;
- (4) tourist attractions in or near the municipality; and
- (5) an airport serving that area.

(b) The transportation system described by Subsection (a) may be:

- (1) owned and operated by the municipality; or
- (2) privately owned and operated but partially financed by the municipality.

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

SENATE VERSION

SECTION 1. Subchapter B, Chapter 351, Tax Code, is amended by adding Section 351.110 to read as follows:

Sec. 351.110. ALLOCATION OF REVENUE FOR CERTAIN TRANSPORTATION SYSTEMS. (a) Notwithstanding any other provision of this chapter, a municipality may use the revenue derived from the tax imposed under this chapter for a transportation system to transport tourists from hotels in and near the municipality to:

- (1) the commercial center of the municipality;
- (2) a convention center in the municipality;
- (3) other hotels in or near the municipality; and
- (4) tourist attractions in or near the municipality.

(b) The transportation system that transports tourists as described by Subsection (a) may be:

- (1) owned and operated by the municipality; or
- (2) privately owned and operated but partially financed by the municipality.

(c) This section does not authorize the use of revenue derived from the tax imposed under this chapter for a transportation system that serves the general public other than for a system that transports tourists as described by Subsection (a).

Same as House version.

CONFERENCE

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HOUSE VERSION

necessary for immediate effect, this Act takes effect
September 1, 2007.

SENATE VERSION

CONFERENCE