

By: Lucio

S.B. No. 2388

A BILL TO BE ENTITLED

AN ACT

relating to the use of municipal hotel occupancy taxes for ecological tourism events.

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

SECTION 1. Section 351.101(a), Tax Code, is amended to read as follows:

(a) Revenue from the municipal hotel occupancy tax may be used only to promote tourism and the convention and hotel industry, and that use is limited to the following:

(1) the acquisition of sites for and the construction, improvement, enlarging, equipping, repairing, operation, and maintenance of convention center facilities or visitor information centers, or both;

(2) the furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants;

(3) advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity;

(4) the encouragement, promotion, improvement, and application of the arts, including instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording,

1 and other arts related to the presentation, performance, execution,  
2 and exhibition of these major art forms;

3 (5) historical restoration and preservation projects  
4 or activities or advertising and conducting solicitations and  
5 promotional programs to encourage tourists and convention  
6 delegates to visit preserved historic sites or museums:

7 (A) at or in the immediate vicinity of convention  
8 center facilities or visitor information centers; or

9 (B) located elsewhere in the municipality or its  
10 vicinity that would be frequented by tourists and convention  
11 delegates;

12 (6) for a municipality located in a county with a  
13 population of one million or less, expenses, including promotion  
14 expenses, directly related to a sporting event in which the  
15 majority of participants are tourists who substantially increase  
16 economic activity at hotels and motels within the municipality or  
17 its vicinity; ~~and~~

18 (7) subject to Section 351.1076, the promotion of  
19 tourism by the enhancement and upgrading of existing sports  
20 facilities or fields, including facilities or fields for baseball,  
21 softball, soccer, and flag football, if:

22 (A) the municipality owns the facilities or  
23 fields;

24 (B) the municipality:

25 (i) has a population of 80,000 or more and  
26 is located in a county that has a population of 350,000 or less;

27 (ii) has a population of at least 65,000 but

1 not more than 70,000 and is located in a county that has a  
2 population of 155,000 or less; or

3 (iii) has a population of at least 34,000  
4 but not more than 36,000 and is located in a county that has a  
5 population of 90,000 or less; and

6 (C) the sports facilities and fields have been  
7 used, in the preceding calendar year, a combined total of more than  
8 10 times for district, state, regional, or national sports  
9 tournaments; and

10 (8) promotional and event expenses for an ecological  
11 tourism event, including an event for which the primary attraction  
12 is traveling to an area of natural or ecological interest for the  
13 purpose of observing and learning about wildlife and the area's  
14 natural environment, if:

15 (A) a majority of the event's participants are  
16 tourists; and

17 (B) the event substantially increases economic  
18 activity at hotels and motels within or in the vicinity of the  
19 municipality.

20 SECTION 2. Section 351.103, Tax Code, is amended by adding  
21 Subsection (f) to read as follows:

22 (f) Not more than 15 percent of the hotel occupancy tax  
23 revenue collected by a municipality, or the amount of tax received  
24 by the municipality at the rate of one percent of the cost of a room,  
25 whichever is greater, may be used for the purpose provided by  
26 Section 351.101(a)(8).

27 SECTION 3. This Act takes effect immediately if it receives

S.B. No. 2388

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, 2009.