

**House Bill 4781**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

SENATE VERSION

CONFERENCE

No equivalent provision.

SECTION \_\_. Subsection (b), Section 1504.001, Government Code, is amended to read as follows:  
(b) An eligible central municipality, as defined by Section 351.001, Tax Code, or a municipality with a population of 173,000 or more that is located within two counties may establish, acquire, lease as lessee or lessor, construct, improve, enlarge, equip, repair, operate, or maintain a hotel, and any facilities ancillary to the hotel, including shops and parking facilities, that are owned by or located on land owned by the municipality or by a nonprofit corporation acting on behalf of the municipality, and that is located within 1,000 feet of a convention center facility owned by the municipality.

No equivalent provision.

SECTION \_\_. Subsection (b), Section 1504.002, Government Code, is amended to read as follows:  
(b) An eligible central municipality, as defined by Section 351.001, Tax Code, or a municipality with a population of 173,000 or more that is located within two counties by ordinance may issue bonds or incur other obligations to acquire, lease, construct, or equip a facility described by Section 1504.001(b).

No equivalent provision.

SECTION \_\_. Section 351.102, Tax Code, is amended by amending Subsection (b) and adding Subsection (b-1) to read as follows:  
(b) An eligible central municipality or a municipality

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with a population of 173,000 or more that is located within two counties may pledge the revenue derived from the tax imposed under this chapter from a hotel project that is owned by or located on land owned by the municipality or, in an eligible central municipality, by a nonprofit corporation acting on behalf of an eligible central municipality, and that is located within 1,000 feet of a convention center facility owned by the municipality for the payment of bonds or other obligations issued or incurred to acquire, lease, construct, and equip the hotel and any facilities ancillary to the hotel, including shops and parking facilities. For bonds or other obligations issued under this subsection, an eligible central municipality or a municipality with a population of 173,000 or more that is located within two counties may only pledge revenue or other assets of the hotel project benefiting from those bonds or other obligations.

(b-1) A municipality with a population of 173,000 or more that is located within two counties and is not an eligible central municipality may not pledge revenue under Subsection (b) in relation to a particular hotel project after the earlier of:

(1) the 20th anniversary of the date the municipality first pledged the revenue to the hotel project; or

(2) the date the revenue pledged to the hotel project equals 40 percent of the hotel project's total construction cost.

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SECTION 1. Section 352.002, Tax Code, is amended by adding Subsection (m) to read as follows:

(m) A tax imposed by a county that borders the United Mexican States and in which there is located a national park of more than 400,000 acres does not apply to a hotel located in a municipality that imposes a tax under Chapter 351 applicable to the hotel.

SECTION 2. Section 352.003(d), Tax Code, is amended to read as follows:

(d) The tax rate in a county that borders the United Mexican States and in which there is located a national park of more than 400,000 acres [~~authorized to impose the tax under Section 352.002(a)(12)~~] may not exceed seven [~~three~~] percent of the price paid for a room in a hotel.

SECTION 3. 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, 2009.

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Same as House version.

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CONFERENCE