

By: Nelson

S.B. No. 1180

A BILL TO BE ENTITLED

1 AN ACT
2 relating to hotel occupancy taxes and livestock facility use taxes
3 for certain venue projects.

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

5 SECTION 1. Section 334.254, Local Government Code, is
6 amended by amending Subsection (a) and adding Subsection (d) to
7 read as follows:

8 (a) Except as provided by Subsection (c) or (d), the tax
9 authorized by this subchapter may be imposed by a municipality or
10 county at any rate not to exceed two percent of the price paid for a
11 room in a hotel.

12 (d) A municipality with a population of more than 700,000
13 located in a county with a population of more than one million that
14 is adjacent to a county with a population of more than two million
15 may impose the tax authorized by this subchapter at any rate not to
16 exceed three percent of the price paid for a room in a hotel.

17 SECTION 2. Section 334.255, Local Government Code, is
18 amended by adding Subsection (c) to read as follows:

19 (c) This section does not apply to a municipality described
20 by Section 334.254(d).

21 SECTION 3. Subchapter H, Chapter 334, Local Government
22 Code, is amended by adding Section 334.2551 to read as follows:

23 Sec. 334.2551. RATE INCREASE IN CERTAIN POPULOUS
24 MUNICIPALITIES. (a) This section applies only to a municipality

1 described by Section 334.254(d).

2 (b) A municipality that has adopted a tax under this
3 subchapter at a rate of less than three percent may by ordinance
4 increase the rate of the tax to the maximum applicable rate if the
5 increase is approved by a majority of the registered voters of that
6 municipality voting at an election held for that purpose.

7 (c) The ballot for an election to increase the rate of the
8 tax shall be printed to permit voting for or against the
9 proposition: "The increase of the hotel occupancy tax for the
10 purpose of financing _____ (insert description of venue
11 project) to a maximum rate of _____ percent (insert new
12 maximum applicable rate)."

13 SECTION 4. Section 334.401(1), Local Government Code, is
14 amended to read as follows:

- 15 (1) "Designated facility" means:
- 16 (A) an approved venue project a significant [the
17 principal] use of which is for rodeos, livestock shows, equestrian
18 events, agricultural expositions, county fairs, or similar events;
19 and
- 20 (B) a facility containing livestock stalls or
21 pens located adjacent to the approved venue project.

22 SECTION 5. Section 334.403(b), Local Government Code, is
23 amended to read as follows:

24 (b) The municipality or county may impose the facility use
25 tax under this subchapter only at a designated facility that is or
26 includes an approved venue project.

27 SECTION 6. This Act takes effect immediately if it receives

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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, 2011.