

## **BILL ANALYSIS**

H.B. 2274  
By: Morrison  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties contend that enhancing existing sports facilities would enable certain cities, such as Victoria, to attract more tournaments, which would in turn increase overnight visitors to the cities and benefit local hotels. These parties assert that certain cities, including Victoria, currently lack the authority to use municipal hotel occupancy tax revenue for such a purpose. H.B. 2274 seeks to provide for that authority while not initiating a new tax.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 2274 amends the Tax Code to include a municipality that is located in a county that has a population of not more than 300,000 and in which a component university of the University of Houston System is located among the municipalities authorized to use municipal hotel occupancy tax revenue to promote tourism by enhancing and upgrading existing sports facilities or fields.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2013.