

## **BILL ANALYSIS**

Senate Research Center

S.B. 551  
By: Uresti  
Economic Development  
7/15/2013  
Enrolled

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Sports are taken very seriously in Texas and Texans will travel hundreds of miles to participate in and watch their favorite players and teams go head-to-head in a variety of sports. By creating a top of the line multisport facility, the City of Pecos will increase its allure to tourists and enjoy the benefits of having a major tourist attraction within its boundaries.

S.B. 551 adds the City of Pecos to Section 351.101 (Use of Tax Revenue), Tax Code, which specifies that a portion of the revenue from a municipality's hotel occupancy tax can be used for the establishment of multisport facilities for the promotion of tourism.

S.B. 551 amends current law relating to the use of municipal hotel occupancy tax revenue to enhance and upgrade sports facilities in certain municipalities.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 351.101(a), Tax Code, to authorize revenue from the municipal hotel occupancy tax to be used only to promote tourism and the convention and hotel industry, and limits that use to certain criteria, including the promotion of tourism by the enhancement and upgrading of certain existing sports facilities or fields, subject to Section 351.1076 (Allocation of Revenue: Certain Municipalities), if the municipality has a population of at least 7,500 and is located in a county that borders the Pecos River and that has a population of not more than 15,000.

SECTION 2. Effective date: upon passage or September 1, 2013.