

By: Seliger

S.B. No. 412

A BILL TO BE ENTITLED

AN ACT

relating to the authority of certain counties to impose a hotel occupancy tax for the maintenance, operation, and promotion of and improved access to a coliseum in the county; authorizing a tax.

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

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

(q) The commissioners court of a county with a population of less than 200,000 in which a minor league hockey team is or has been located and in which a component institution of The University of Texas System is located may impose a tax as provided by Subsection (a).

SECTION 2. Section 352.003, Tax Code, is amended by adding Subsection (r) to read as follows:

(r) The tax rate in a county authorized to impose the tax under Section 352.002(q) may not exceed two percent of the price paid for a room in a hotel.

SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended by adding Section 352.1038 to read as follows:

Sec. 352.1038. USE OF REVENUE: CERTAIN COUNTIES CONTAINING UNIVERSITIES. The revenue from a tax imposed under this chapter by a county authorized to impose the tax under Section 352.002(q) may be used only to:

(1) operate, maintain, and improve a coliseum in the

1 county;

2 (2) advertise and conduct solicitations and
3 promotional programs to attract visitors to the coliseum; and

4 (3) maintain and improve infrastructure in the county
5 to improve traffic flow to the coliseum.

6 SECTION 4. This Act takes effect immediately if it receives
7 a vote of two-thirds of all the members elected to each house, as
8 provided by Section 39, Article III, Texas Constitution. If this
9 Act does not receive the vote necessary for immediate effect, this
10 Act takes effect September 1, 2013.