

By: Seliger

S.B. No. 412

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of certain counties to impose a hotel
3 occupancy tax for the maintenance, operation, and promotion of and
4 improved access to a coliseum in the county; authorizing a tax.

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

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

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

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

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

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

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

24 (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.