

By: Nevárez

H.B. No. 3772

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the use of municipal hotel occupancy tax revenue to
3 enhance and upgrade sports facilities and fields in certain
4 municipalities.

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

6 SECTION 1. Section 351.1076, Tax Code, is amended by
7 amending Subsection (a) and adding Subsection (c) to read as
8 follows:

9 (a) Except as provided by Subsection (c), a [A] municipality
10 that spends municipal hotel occupancy tax revenue for the
11 enhancement and upgrading of existing sports facilities or fields
12 as authorized by Section 351.101(a)(7):

13 (1) shall determine the amount of municipal hotel
14 occupancy tax revenue generated for the municipality by hotel
15 activity attributable to the sports events and tournaments held on
16 the enhanced or upgraded facilities or fields for five years after
17 the date the enhancements and upgrades are completed; and

18 (2) may not spend hotel occupancy tax revenue for the
19 enhancement and upgrading of the facilities or fields in a total
20 amount that exceeds the amount of area hotel revenue attributable
21 to the enhancements and upgrades.

22 (c) This section does not apply to a municipality described
23 by Section 351.101(a)(7)(B)(viii), as added by Chapter 541 (S.B.
24 551), Acts of the 83rd Legislature, Regular Session, 2013.

1 SECTION 2. This Act takes effect immediately if it receives
2 a vote of two-thirds of all the members elected to each house, as
3 provided by Section 39, Article III, Texas Constitution. If this
4 Act does not receive the vote necessary for immediate effect, this
5 Act takes effect September 1, 2015.