

By: Rodriguez

S.B. No. 597

A BILL TO BE ENTITLED

AN ACT

relating to the definition of an eligible central municipality for purposes of the municipal hotel occupancy tax

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

SECTION 1. Section 351.001(7), Tax Code, is amended to read:

as follows:

(7) "Eligible central municipality" means:

(A) a municipality with a population of more than 140,000 but less than 1.5 million that is located in a county with a population of one million or more and that has adopted a capital improvement plan for the expansion of a convention center facility; or

(B) a municipality with a population of 250,000 or more that:

(i) is located wholly or partly on a barrier island that borders the Gulf of Mexico;

(ii) is located in a county with a population of 300,000 or more; and

(iii) has adopted a capital improvement plan to expand an existing convention center facility; or

(C) a municipality with a population of 640,000 or more located in a county on an international border.

SECTION 2. The change in law made by this Act applies only

1 to revenue derived from the tax to which this section applies that
2 is pledged on or after the effective date of this Act. Revenue
3 pledged before the effective date of this Act is governed by the law
4 in effect when the revenue was pledged, and the former law is
5 continued in effect for that purpose.

6 SECTION 3. This Act takes effect September 1, 2015.