

By: Uresti

S.B. No. 1495

A BILL TO BE ENTITLED

AN ACT

relating to the use of municipal hotel occupancy tax revenue to enhance, upgrade, and maintain sports facilities and fields in certain municipalities.

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

SECTION 1. Subchapter B, Chapter 351, Tax Code, is amended by adding Section 351.1072 to read as follows:

Sec. 351.1072. ALLOCATION OF REVENUE: CERTAIN MUNICIPALITIES. (a) This section applies only to a municipality described by Section 351.101(a)(7)(B)(viii), as added by Chapter 541 (S.B. 551), Acts of the 83rd Legislature, Regular Session, 2013.

(b) A municipality to which this section applies may use revenue from the municipal hotel occupancy tax to maintain a sports facility or field.

SECTION 2. Section 351.1076, Tax Code, is amended by amending Subsection (a) and adding Subsection (c) to read as follows:

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

(1) shall determine the amount of municipal hotel occupancy tax revenue generated for the municipality by hotel

1 activity attributable to the sports events and tournaments held on
2 the enhanced or upgraded facilities or fields for five years after
3 the date the enhancements and upgrades are completed; and

4 (2) may not spend hotel occupancy tax revenue for the
5 enhancement and upgrading of the facilities or fields in a total
6 amount that exceeds the amount of area hotel revenue attributable
7 to the enhancements and upgrades.

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

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