

## **BILL ANALYSIS**

H.B. 3484  
By: Paddie  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties suggest that certain municipalities should be able to use municipal hotel occupancy tax revenue for sports facilities and fields. H.B. 3484 seeks to grant that authority.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 3484 amends the Tax Code to authorize a municipality that has a population of at least 6,000 and that is the county seat of a county that borders the State of Louisiana, is bisected by a U.S. highway, and has a population of 75,000 or less to use all or any portion of the revenue derived from the municipal hotel occupancy tax to construct, improve, maintain, and operate sports facilities and fields for the purpose of promoting tourism and the convention and hotel industry.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.