

BILL ANALYSIS

S.B. 1365
By: Miles
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties suggest that certain cities, such as Missouri City, should be able to use municipal hotel occupancy tax revenue for expenses directly related to attracting sporting events to the city and updating old sports facilities. S.B. 1365 seeks to include those cities among the cities authorized to use the tax revenue for such purposes.

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

S.B. 1365 amends the Tax Code to include a municipality with a population of more than 67,000 that is located in two counties with 90 percent of the municipality's territory located in a county with a population of at least 580,000 and the remaining territory located in a county with a population of at least four million among those that may use municipal hotel occupancy tax revenue on expenses directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the municipality or its vicinity and on the promotion of tourism by the enhancement and upgrading of existing sports facilities or fields, including facilities or fields for baseball, softball, soccer, flag football, and rodeos, provided the municipality owns the facilities or fields and the facilities or fields have been used in the preceding calendar year a combined total of more than 10 times for certain tournaments.

EFFECTIVE DATE

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