

By: Parker

H.B. No. 3794

A BILL TO BE ENTITLED

AN ACT

relating to the definition of 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 construction or expansion of a convention center facility;

(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;

(C) a municipality with a population of 116,000 or more that:

(i) is located in two counties both of which have a population of 660,000 or more; and

1 (ii) has adopted a capital improvement plan  
2 for the construction or expansion of a convention center facility;

3 (D) a municipality with a population of less than  
4 50,000 that contains a general academic teaching institution that  
5 is not a component institution of a university system, as those  
6 terms are defined by Section 61.003, Education Code; ~~or~~

7 (E) a municipality with a population of 640,000  
8 or more that:

9 (i) is located on an international border;  
10 and

11 (ii) has adopted a capital improvement plan  
12 for the construction or expansion of a convention center facility;

13 (F) a municipality with a population of 5,900 or  
14 less that employs a full-time police and fire department:

15 (i) is located partially in one county with  
16 a population of 660,000 or more and partially in a county with a  
17 population of 1,800,000 or more; and

18 (ii) is located adjacent to a county with a  
19 population of 780,000 or more; and

20 (iii) has adopted a capital improvement  
21 plan for the construction or expansion of a convention center  
22 facility.

23 SECTION 2. This Act takes effect immediately if it receives  
24 a vote of two-thirds of all the members elected to each house, as  
25 provided by Section 39, Article III, Texas Constitution. If this  
26 Act does not receive the vote necessary for immediate effect, this  
27 Act takes effect September 1, 2017.