

By: Oliveira

H.B. No. 4029

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the use of municipal hotel occupancy tax revenue by
3 certain municipalities.

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

5 SECTION 1. The heading to Section 351.1054, Tax Code, is
6 amended to read as follows:

7 Sec. 351.1054. ALLOCATION OF REVENUE: ELIGIBLE BARRIER
8 ISLAND COASTAL MUNICIPALITY [~~FOR ECOLOGICAL TOURISM AND SPACECRAFT~~
9 ~~AND SPACEPORT ACTIVITIES BY CERTAIN MUNICIPALITIES~~].

10 SECTION 2. Section 351.1054(b), Tax Code, is amended to
11 read as follows:

12 (b) Notwithstanding any other provision of this chapter, an
13 eligible barrier island coastal municipality may use revenue from
14 the municipal hotel occupancy tax for:

15 (1) promotional and event expenses for an ecological
16 tourism event, including an event for which the primary attraction
17 is traveling to an area of natural or ecological interest for the
18 purpose of observing and learning about wildlife and the area's
19 natural environment, if:

20 (A) a majority of the event's participants are
21 tourists; and

22 (B) the event substantially increases economic
23 activity at hotels and motels within or in the vicinity of the
24 municipality; [~~and~~]

1 (2) expenses directly related to:

2 (A) the acquisition of sites to observe
3 spacecraft and spaceport activities; and

4 (B) the construction, improvement, enlarging,
5 equipping, repairing, operation, and maintenance of facilities
6 utilized by hotel guests to observe and learn about spacecraft and
7 spaceport operations; and

8 (3) expenses directly related to the construction,
9 improvement, equipping, repairing, operation, and maintenance of
10 coastal sports facilities owned by the municipality, including boat
11 docks, boat ramps, and fishing piers used by hotel guests, if the
12 coastal sports facilities have been used in the preceding calendar
13 year a combined total of more than five times for district, state,
14 regional, or national sports tournaments or events.

15 SECTION 3. This Act takes effect immediately if it receives
16 a vote of two-thirds of all the members elected to each house, as
17 provided by Section 39, Article III, Texas Constitution. If this
18 Act does not receive the vote necessary for immediate effect, this
19 Act takes effect September 1, 2017.