

By: Hinojosa

H.B. No. 4173

A BILL TO BE ENTITLED

AN ACT

1
2 Relating to the portion of the municipal hotel occupancy tax
3 revenue collected in certain cities that can be utilized to promote
4 the arts.

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

6 SECTION 1. Subsection (c), Section 351.103, Tax Code, is
7 amended to read as follows:

8 (c) Not more than 15 percent of the hotel occupancy tax
9 revenue collected by a municipality, other than a municipality
10 having a population of (i) at least 750,000 but less than 1,000,000
11 or (ii) more than 1.6 million, or the amount of tax received by the
12 municipality at the rate of one percent of the cost of a room,
13 whichever is greater, may be used for the purposes provided by
14 Section 351.101(a)(4). Not more than 19.30 percent of the hotel
15 occupancy tax revenue collected by a municipality having a
16 population of (i) at least 750,000 but less than 1,000,000 or (ii)
17 more than 1.6 million, or the amount of tax received by the
18 municipality at the rate of one percent of the cost of a room,
19 whichever is greater, may be used for the purposes provided by
20 Section 351.101(a)(4). Not more than 15 percent of the hotel
21 occupancy tax revenue collected by a municipality having a
22 population of more than 125,000 may be used for the purposes
23 provided by Section 351.101(a)(5).

24 SECTION 2. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as
2 provided by Section 39, Article III, Texas Constitution. If this
3 Act does not receive the vote necessary for immediate effect, this
4 Act takes effect September 1, 2017.