

By: Raney, Kacal

H.B. No. 4187

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the use of revenue from municipal hotel occupancy taxes  
3 for a sports facility or field in certain municipalities.

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

5 SECTION 1. Section 351.1078, Tax Code, is amended by adding  
6 Subsections (a-1), (c), (d), and (e) to read as follows:

7 (a-1) The report described by Subsection (a)(2) shall be  
8 made accessible through a link that appears in a prominent place on  
9 the municipality's Internet website home page.

10 (c) In addition to the report required by Subsection (a), a  
11 municipality to which that subsection applies shall, on the second  
12 and fourth anniversary of the date on which active construction or  
13 expansion of a sporting related facility or sports field described  
14 by Section 351.101(i) is complete, prepare and publish a report on  
15 the municipality's Internet website as provided by Subsections  
16 (a)(2) and (a-1). The report must identify:

17 (1) the total amount of area hotel revenue that is  
18 attributable to sporting events held at the facility or field since  
19 active construction or expansion of the facility or field was  
20 completed; and

21 (2) the total amount of municipal hotel occupancy tax  
22 revenue spent by the municipality to construct, operate, or expand  
23 the facility or field.

24 (d) If the amount of money identified under Subsection

1 (c)(1) is less than the amount of money identified under Subsection  
2 (c)(2), the municipality shall, as soon as practicable, develop and  
3 implement a plan to increase the area hotel revenue that is  
4 attributable to sporting events held at the facility or field. The  
5 plan must include specific strategies for accomplishing this goal  
6 by the fifth anniversary of the date on which active construction or  
7 expansion of the facility or field is complete.

8 (e) For purposes of determining the amount of revenue  
9 required to be identified under Subsection (c)(1), if a sporting  
10 event described by that subdivision is part of a sports tournament  
11 involving events that occur in more than one municipality, a  
12 municipality shall multiply the total area hotel revenue  
13 attributable to that sporting event by a fraction, the denominator  
14 of which is the total number of attendees of the sports tournament  
15 and the numerator of which is the number of attendees of the  
16 sporting event held at the facility or field constructed or  
17 expanded using the municipality's hotel occupancy tax revenue.

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