

By: Raney, Kacal

H.B. No. 4187

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

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

(1) the total amount of municipal hotel occupancy tax revenue received by the municipality that is attributable to sporting events held at the facility or field since active construction or expansion of the facility or field was completed;  
and

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

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

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