

By: Hughes

S.B. No. 942

A BILL TO BE ENTITLED

AN ACT

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

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

5 SECTION 1. Section 351.101, Tax Code, is amended by adding
6 Subsection (n) to read as follows:

7 (n) In addition to other authorized uses, a municipality
8 that has a population of not more than 1,500 and is located in a
9 county that borders Arkansas and Louisiana may use revenue from the
10 municipal hotel occupancy tax for the promotion of tourism by the
11 enhancement and upgrading of an existing sports facility or field
12 as specified by Subsection (a)(7), provided that the requirements
13 of Subsections (a)(7)(A) and (C) are met.

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