

By: Kolkhorst

S.B. No. 1545

A BILL TO BE ENTITLED

AN ACT

relating to the definition of eligible central municipality for purposes of the municipal hotel occupancy tax.

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

SECTION 1. Section 351.001(7), Tax Code, is amended to read as follows:

(7) "Eligible central municipality" means:

(A) a municipality with a population of more than 140,000 but less than 1.5 million that is located in a county with a population of one million or more and that has adopted a capital improvement plan for the construction or expansion of a convention center facility;

(B) a municipality with a population of 250,000 or more that:

(i) is located wholly or partly on a barrier island that borders the Gulf of Mexico;

(ii) is located in a county with a population of 300,000 or more; and

(iii) has adopted a capital improvement plan to expand an existing convention center facility;

(C) a municipality with a population of 116,000 or more that:

(i) is located in two counties both of which have a population of 660,000 or more; and

(ii) has adopted a capital improvement plan for the construction or expansion of a convention center facility;

(D) a municipality with a population of less than 50,000 that contains a general academic teaching institution that is not a component institution of a university system, as those terms are defined by Section 61.003, Education Code; ~~[or]~~

(E) a municipality with a population of 640,000 or more that:

(i) is located on an international border; and

(ii) has adopted a capital improvement plan for the construction or expansion of a convention center facility;

(F) a municipality with a population of 75,000 or more that:

(i) is located wholly in one county with a population of 575,000 or more that is adjacent to a county with a population of four million or more; and

(ii) has adopted a capital improvement plan for the construction or expansion of a convention center facility;

(G) a municipality with a population of less than 75,000 that is located in three counties, at least one of which has a population of at least four million; or

(H) an eligible barrier island coastal municipality described by Subdivision 156.2512(c)(1), with a population of at least 3,000 but not more than 5,000.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as

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1 provided by Section 39, Article III, Texas Constitution. If this
2 Act does not receive the vote necessary for immediate effect, this
3 Act takes effect September 1, 2017.