

# SENATE AMENDMENTS

2<sup>nd</sup> Printing

By: Paddie

H.B. No. 3484

A BILL TO BE ENTITLED

AN ACT

relating to the use of municipal hotel occupancy tax revenue by certain municipalities.

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

SECTION 1. Subchapter B, Chapter 351, Tax Code, is amended by adding Section 351.1079 to read as follows:

Sec. 351.1079. ALLOCATION OF REVENUE FOR SPORTS FACILITIES AND FIELDS BY CERTAIN MUNICIPALITIES. (a) This section applies only to a municipality that has a population of at least 6,000 and that is the county seat of a county that:

(1) borders the State of Louisiana;

(2) is bisected by a United States highway; and

(3) has a population of 75,000 or less.

(b) Notwithstanding any other provision of this chapter, a municipality to which this section applies may use all or any portion of the revenue derived from the municipal hotel occupancy tax to construct, improve, maintain, and operate sports facilities and fields for the purpose of promoting tourism and the convention and hotel industry.

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

ADOPTED

MAY 19 2017

*Atty. Gen.*  
Secretary of the Senate

By: *PADOLIS / [Signature]*

H.B. No. 3484

Substitute the following for H.B. No. 3484:

By: *[Signature]*

C.S. H.B. No. 3484

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9 only to a municipality that has a population of at least 6,000 and  
10 that is the county seat of a county that:

- 11 (1) borders the State of Louisiana;  
12 (2) is bisected by a United States highway; and  
13 (3) has a population of 75,000 or less.

14 (b) Notwithstanding any other provision of this chapter and  
15 subject to Subsection (c), a municipality to which this section  
16 applies may use all or any portion of the revenue derived from the  
17 municipal hotel occupancy tax to construct, improve, maintain, and  
18 operate sports facilities and fields for the purpose of promoting  
19 tourism and the convention and hotel industry.

20 (c) A municipality to which this section applies may use  
21 revenue derived from the municipal hotel occupancy tax to:

- 22 (1) maintain or operate sports facilities and fields  
23 only if the conditions specified by Sections 351.101(a)(7)(A) and  
24 (C) are met; and



1           (2) improve a sports facility or field only if the  
2 requirements of Sections 351.101(a)(7)(A) and (C) are met and the  
3 municipality complies with Section 351.1076.

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

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION**

**May 20, 2017**

**TO:** Honorable Joe Straus, Speaker of the House, House of Representatives

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB3484** by Paddie (Relating to the use of municipal hotel occupancy tax revenue by certain municipalities.), **As Passed 2nd House**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Chapter 351 of the Tax Code, regarding municipal hotel occupancy taxes, to add new Section 351.1079 to authorize a municipality with a population of at least 6,000 that is the county seat of a county that (1) borders the state of Louisiana; (2) is bisected by a U.S. Highway; and (3) has a population of 75,000 or less, to use all or a portion of revenue derived from the municipal hotel occupancy tax to construct, improve, maintain and operate sports facilities and fields for the promotion of tourism and the convention center and hotel industry if certain conditions outlined in the bill are met.

The bill would have no state revenue implications.

The bill would take effect immediately if it receives a vote of two-thirds of all the members elected to each house; otherwise it would take effect September 1, 2017.

**Local Government Impact**

The bill would modify the allowable use of municipal hotel occupancy tax revenue in the City of Carthage and the City of Marshall.

**Source Agencies:** 304 Comptroller of Public Accounts  
**LBB Staff:** UP, SZ, KK, SD

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION**

**May 17, 2017**

**TO:** Honorable Craig Estes, Chair, Senate Committee on Natural Resources & Economic Development

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB3484** by Paddie (relating to the use of municipal hotel occupancy tax revenue by certain municipalities.), **Committee Report 2nd House, Substituted**

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**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, SZ, KK, SD

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION**

**May 11, 2017**

**TO:** Honorable Craig Estes, Chair, Senate Committee on Natural Resources & Economic Development

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** **HB3484** by Paddie (Relating to the use of municipal hotel occupancy tax revenue by certain municipalities.), **As Engrossed**

<b>No fiscal implication to the State is anticipated.</b>
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**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, SZ, KK, SD

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION**

**April 18, 2017**

**TO:** Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB3484** by Paddie (Relating to the use of municipal hotel occupancy tax revenue by certain municipalities.), **As Introduced**

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