

House Bill 3484
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

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.

SENATE VERSION (CS)

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 and subject to Subsection (c), 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.

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

- (1) maintain or operate sports facilities and fields only if the conditions specified by Sections 351.101(a)(7)(A) and (C) are met; and
- (2) improve a sports facility or field only if the requirements of Sections 351.101(a)(7)(A) and (C) are met and the municipality complies with Section 351.1076.

SECTION 2. Same as House version.

CONFERENCE