

House Bill 4187
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

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

(a-1) The report described by Subsection (a)(2) shall 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 area hotel revenue 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.

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

(e) For purposes of determining the amount of revenue required to be identified under Subsection (c)(1), if a sporting event described by that subdivision is part of a sports tournament involving events that occur in more than one

SENATE VERSION (IE)

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

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

(c) At least annually, a municipality to which this section applies shall compare the area hotel revenue that is attributable to sporting events held at the sporting related facility or sports field described by Section 351.101(i) to the projected annual amount of that revenue anticipated by the municipality to be generated as a result of the construction or expansion of the facility or field.

If area hotel revenue attributable to sporting events held at the facility or field is less than the projected amount, the municipality shall, as soon as practicable, develop and implement a plan to increase that revenue. [FA1,3rd]

CONFERENCE

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HOUSE VERSION

municipality, a municipality shall multiply the total area hotel revenue attributable to that sporting event by a fraction, the denominator of which is the total number of attendees of the sports tournament and the numerator of which is the number of attendees of the sporting event held at the facility or field constructed or expanded using the municipality's hotel occupancy tax revenue.

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 (IE)

SECTION 2. Same as House version.

CONFERENCE