Amend HB 201 (house committee printing) by adding the following appropriately numbered SECTIONS to the bill and renumbering subsequent SECTIONS accordingly:

SECTION \_\_\_\_. Section 2052.151(b), Occupations Code, is amended to read as follows:

(b) The tax is three percent of the gross receipts obtained from the sale of tickets to the event, plus three percent of gross receipts received from sales of broadcast rights or \$20,000 [\$30,000], whichever is less.

SECTION \_\_\_\_\_. The change in law made by this Act in amending Section 2052.151(b), Occupations Code, does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.