

BILL ANALYSIS

H.B. 1197
By: Button
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been suggested that some municipalities, such as the City of Garland, have robust park and trail systems that could make their community a destination for various regional, state, and national sporting events once infrastructure and facilities are modernized and properly promoted. However, there are concerns that efforts to attract these events may be hindered because of an inability to utilize hotel occupancy tax revenue to promote sporting events or upgrade existing sporting facilities. H.B. 1197 seeks to address this issue by providing for greater flexibility in the use of hotel occupancy tax revenue by certain municipalities.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 1197 amends the Tax Code to exempt a municipality that has a population of at least 200,000 and shares a border with both Lake Ray Hubbard and a municipality with a population of at least 56,000 that borders Lake Ray Hubbard and is located in two counties, one of which has a population of less than 80,000, from the requirement for a municipality to allocate for advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity the requisite amount of hotel occupancy tax revenue received by the municipality.

EFFECTIVE DATE

September 1, 2019.