

By: Gutierrez

H.B. No. 3796

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to reducing the limitation on the maximum amount of gross  
3 receipts taxes collected for combative sports events.

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

5 SECTION 1. Section 2052.151, Occupations Code, is amended  
6 by amending Subsection (b) to read as follows:

7 (b) The tax is three percent of the gross receipts obtained  
8 from the sale of tickets to the event, plus three percent of gross  
9 receipts received from sales of broadcast rights or \$20,000  
10 [~~\$30,000~~], whichever is less.

11 SECTION 2. This Act takes effect September 1, 2019.