

By: Taylor

S.B. No. 1307

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the use of hotel occupancy tax revenue by certain  
3 municipalities, including the authority to pledge certain revenue  
4 for the payment of obligations related to hotel projects.

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

6 SECTION 1. Section 351.101, Tax Code, is amended by adding  
7 Subsection (q) to read as follows:

8 (q) In addition to the purposes provided by Subsections (a)  
9 and (e), a municipality described by Section 351.102(e)(13) may use  
10 revenue from the hotel occupancy tax for the construction,  
11 improvement, enlarging, equipping, renovating, repairing,  
12 operation, and maintenance of a coliseum or multiuse facility and  
13 related infrastructure or a venue, as defined by Section  
14 334.001(4), Local Government Code, that is related to the promotion  
15 of tourism, including a hotel, resort, or convention center  
16 facility located on land owned by the municipality or a nonprofit  
17 corporation acting on behalf of the municipality.

18 SECTION 2. Sections 351.102(e) and (g), Tax Code, are  
19 amended to read as follows:

20 (e) In addition to the municipalities described by  
21 Subsection (b), that subsection also applies to:

22 (1) a municipality with a population of at least  
23 110,000 but not more than 135,000 at least part of which is located  
24 in a county with a population of not more than 135,000;

1           (2) a municipality with a population of at least 9,000  
2 but not more than 10,000 that is located in two counties, each of  
3 which has a population of at least 662,000 and a southern border  
4 with a county with a population of 2.3 million or more;

5           (3) a municipality with a population of at least  
6 200,000 but not more than 300,000 that contains a component  
7 institution of the Texas Tech University System;

8           (4) a municipality with a population of at least  
9 95,000 that borders Lake Lewisville;

10          (5) a municipality that:

11               (A) contains a portion of Cedar Hill State Park;

12               (B) has a population of more than 45,000;

13               (C) is located in two counties, one of which has a  
14 population of more than two million and one of which has a  
15 population of more than 149,000; and

16               (D) has adopted a capital improvement plan for  
17 the construction or expansion of a convention center facility;

18          (6) a municipality with a population of less than  
19 6,000 that:

20               (A) is located in two counties each with a  
21 population of 600,000 or more that are both adjacent to a county  
22 with a population of two million or more;

23               (B) has full-time police and fire departments;

24 and

25               (C) has adopted a capital improvement plan for  
26 the construction or expansion of a convention center facility;

27          (7) a municipality with a population of at least

1 56,000 that:

2 (A) borders Lake Ray Hubbard; and

3 (B) is located in two counties, one of which has a  
4 population of less than 80,000;

5 (8) a municipality with a population of more than  
6 83,000, that borders Clear Lake, and that is primarily located in a  
7 county with a population of less than 300,000;

8 (9) a municipality with a population of less than  
9 2,000 that:

10 (A) is located adjacent to a bay connected to the  
11 Gulf of Mexico;

12 (B) is located in a county with a population of  
13 290,000 or more that is adjacent to a county with a population of  
14 four million or more; and

15 (C) has a boardwalk on the bay;

16 (10) a municipality with a population of 75,000 or  
17 more that:

18 (A) is located wholly in one county with a  
19 population of 575,000 or more that is adjacent to a county with a  
20 population of four million or more; and

21 (B) has adopted a capital improvement plan for  
22 the construction or expansion of a convention center facility;

23 (11) a municipality with a population of less than  
24 75,000 that is located in three counties, at least one of which has  
25 a population of at least four million; ~~and~~

26 (12) an eligible coastal municipality with a  
27 population of more than 3,000 but less than 5,000; and

1           (13) a municipality with a population of more than  
2 10,000 that:

3                   (A) is wholly located in a county with a  
4 population of four million or more; and

5                   (B) has a city hall located less than three miles  
6 from a space center operated by an agency of the federal government.

7           (g) A municipality to which this section applies may not  
8 receive or pledge revenue or funds under Subsection (b) or (c) for a  
9 hotel project unless the municipality enters into an agreement with  
10 a person for the development of the hotel project before September  
11 1, 2021 [~~2019~~].

12           SECTION 3. This Act takes effect immediately if it receives  
13 a vote of two-thirds of all the members elected to each house, as  
14 provided by Section 39, Article III, Texas Constitution. If this  
15 Act does not receive the vote necessary for immediate effect, this  
16 Act takes effect September 1, 2019.