

By: Lucio

S.B. No. 2194

A BILL TO BE ENTITLED

AN ACT

relating to the municipal hotel occupancy tax.

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

SECTION 1. Section 351.001(7), Tax Code, is amended to read as follows:

(7) "Eligible central municipality" means:

(A) a municipality with a population of more than 140,000 but less than 1.5 million that is located in a county with a population of one million or more and that has adopted a capital improvement plan for the construction or expansion of a convention center facility;

(B) a municipality with a population of 250,000 or more that:

(i) is located wholly or partly on a barrier island that borders the Gulf of Mexico;

(ii) is located in a county with a population of 300,000 or more; and

(iii) has adopted a capital improvement plan to expand an existing convention center facility;

(C) a municipality with a population of 116,000 or more that:

(i) is located in two counties both of which have a population of 660,000 or more; and

(ii) has adopted a capital improvement plan

1 for the construction or expansion of a convention center facility;

2 (D) a municipality with a population of less than  
3 50,000 that contains a general academic teaching institution that  
4 is not a component institution of a university system, as those  
5 terms are defined by Section 61.003, Education Code; [~~or~~]

6 (E) a municipality with a population of 640,000  
7 or more that:

8 (i) is located on an international border;  
9 and

10 (ii) has adopted a capital improvement plan  
11 for the construction or expansion of a convention center facility;  
12 or

13 (F) a municipality that has a population of not  
14 more than 25,000, that contains a cultural heritage museum, and  
15 that is located in a county that borders the United Mexican States  
16 and the Gulf of Mexico.

17 SECTION 2. Section 351.101, Tax Code, is amended by adding  
18 Subsection (p) to read as follows:

19 (p) In addition to other authorized uses, a municipality  
20 that has a population of not more than 25,000, that contains a  
21 cultural heritage museum, and that is located in a county that  
22 borders the United Mexican States and the Gulf of Mexico may use  
23 revenue from the municipal hotel occupancy tax for the promotion of  
24 tourism by the enhancement and upgrading of an existing sports  
25 facility or field as specified by Subsection (a)(7), provided that  
26 the requirements of Subsections (a)(7)(A) and (C) are met.

27 SECTION 3. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as  
2 provided by Section 39, Article III, Texas Constitution. If this  
3 Act does not receive the vote necessary for immediate effect, this  
4 Act takes effect September 1, 2019.