

By: Lucio

S.B. No. 2356

A BILL TO BE ENTITLED

AN ACT

relating to reducing the limitation on the maximum amount of gross receipts taxes collected for combative sports events.

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

SECTION 1. Section 2052.151, Occupations Code, is amended by amending Subsection (b) 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 2. This Act takes effect September 1, 2017.