## SENATE AMENDMENTS

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## A BILL TO BE ENTITLED

AN ACT
relating to the use of municipal hotel occupancy tax revenue in certain municipalities.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
SECTION 1. Section 351.1066(a), Tax Code, is amended to read as follows:
(a) This section applies only to:
(1) a municipality with a population of at least 3,500 but less than 5,500 that is the county seat of a county with $a$ population of less than 50,000 that borders a county with a population of more than 1.6 million;
(2) a municipality with a population of at least 2,900 but less than 3,500 that is the county seat of a county with a population of less than 22,000 that is bordered by the Trinity River and includes a state park and a portion of a wildife management area;
(3) a municipality with a population of at least 7,500 that is located in a county that borders the Pecos River and that has a population of not more than 15,000;
(4) a municipality with a population of not more than 5,000 that is located in a county through which the Frio River flows and an interstate highway crosses, and that has a population of at least 15,000; [and]
(5) a municipality with a population of not less than

17,500 that is located in a county with a population of not less than 2 40,000 but less than 250,000 that is adjacent to a county with a population of less than 750; and
(6) a municipality that is the county seat of a county with a population of at least 8,500 and that county contains part of the Chaparral Wildife Management Area.

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

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By :

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Substitute the following fo. $\qquad$ .B. No. $\qquad$ :

By :
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(2) a municipality with a population of at least 2,900 but less than 3,500 that is the county seat of a county with a population of less than 22,000 that is bordered by the Trinity River and includes a state park and a portion of a wildlife management area;
(3) a municipality with a population of at least 7,500 that is located in a county that borders the Pecos River and that has a population of not more than 15,000;
(4) a municipality with a population of not more than 5,000 that is located in a county through which the Frio River flows and an interstate highway crosses, and that has a population of at least 15,000; [and]
(5) a municipality with a population of not less than

1 7,500 that is located in a county with dopulation of not less than 2 40,000 but less than 250,000 that is adjacent to a county with a population of less than 750 i
(6) a municipality that is the county seat of a county 5 with a population of at least 8,500 and that county contains part of 6 the Chaparral Wildife Management Area; and

7 (7) a municipality that has a population of not more 8 than 25,000, that contains a cultural heritage museum, and that is 9 located in a county that borders the United Mexican States and the 10 Gulf of Mexico.

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

## LEGISLATIVE BUDGET BOARD

## Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 21, 2019
TO: Honorable Dennis Bonnen, Speaker of the House, House of Representatives
FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: HB2199 by King, Tracy O. (Relating to the use of municipal hotel occupancy tax revenue in certain municipalities.), As Passed 2nd House

## No fiscal implication to the State is anticipated.

The bill would amend Subsection 351.1066(a) of the Tax Code, regarding the allocation of municipal hotel occupancy taxes, to authorize a municipality that is the county seat of a county with a population of at least 8,500 and that contains part of Chaparral Wildlife Management Area or a municipality that has a population of not more than 25,000 , that contains a cultural heritage museum, and that is located in a county that borders the United Mexican States and the Gulf of Mexico, to issue bonds payable with hotel tax revenue for certain limited sporting facilities.

The bill would take effect September 1, 2019.
The bill would have no state revenue implications.

## Local Government Impact

The bill would modify the allowable use of municipal hotel occupancy tax revenue in the City of Carrizo Springs and the City of San Benito.

Source Agencies: 304 Comptroller of Public Accounts
LBB Staff: WP, KK, SZ, SD

## LEGISLATIVE BUDGET BOARD

## Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 16, 2019

TO: Honorable Brian Birdwell, Chair, Senate Committee on Natural Resources \& Economic Development<br>FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director Legislative Budget Board

IN RE: HB2199 by King, Tracy O. (Relating to the use of municipal hotel occupancy tax revenue in certain municipalities.), Committee Report 2nd House, Substituted

## No fiscal implication to the State is anticipated.

The bill would amend Subsection 351.1066(a) of the Tax Code, regarding the allocation of municipal hotel occupancy taxes, to authorize a municipality that is the county seat of a county with a population of at least 8,500 and that contains part of Chaparral Wildlife Management Area or a municipality that has a population of not more than 25,000 , that contains a cultural heritage museum, and that is located in a county that borders the United Mexican States and the Gulf of Mexico, to issue bonds payable with hotel tax revenue for certain limited sporting facilities.

The bill would take effect September 1, 2019.
The bill would have no state revenue implications.

## Local Government Impact

The bill would modify the allowable use of municipal hotel occupancy tax revenue in the City of Carrizo Springs and the City of San Benito.

Source Agencies: 304 Comptroller of Public Accounts
LBB Staff: WP, KK, SZ, SD

# LEGISLATIVE BUDGET BOARD <br> Austin, Texas <br> FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION 

May 10, 2019
TO: Honorable Brian Birdwell, Chair, Senate Committee on Natural Resources \& Economic Development

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director Legislative Budget Board

IN RE: HB2199 by King, Tracy O. (Relating to the use of municipal hotel occupancy tax revenue in certain municipalities.), As Engrossed

## No fiscal implication to the State is anticipated.

The bill would amend Subsection 351.1066(a) of the Tax Code, regarding the allocation of municipal hotel occupancy taxes, to authorize a municipality that is the county seat of a county with a population of at least 8,500 and that contains part of Chaparral Wildlife Management Area, to issue bonds payable with hotel tax revenue for certain limited sporting facilities.

The bill would take effect September 1, 2019.
The bill would have no state revenue implications.

## Local Government Impact

The bill would modify the allowable use of municipal hotel occupancy tax revenue in the City of Carrizo Springs.

Source Agencies: 304 Comptroller of Public Accounts
LBB Staff: WP, SZ, KK, SD

## LEGISLATIVE BUDGET BOARD

 Austin, TexasFISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 9, 2019
TO: Honorable Dustin Burrows, Chair, House Committee on Ways \& Means
FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director Legislative Budget Board

IN RE: HB2 199 by King, Tracy O. (Relating to the use of municipal hotel occupancy tax revenue in certain municipalities.), As Introduced

## No fiscal implication to the State is anticipated.

The bill would amend Subsection 351.1066(a) of the Tax Code, regarding the allocation of municipal hotel occupancy taxes, to authorize a municipality that is the county seat of a county with a population of at least 8,500 and that contains part of Chaparral Wildlife Management Area, to issue bonds payable with hotel tax revenue for certain limited sporting facilities.

The bill would take effect September 1, 2019.
The bill would have no state revenue implications.

## Local Government Impact

The bill would modify the allowable use of municipal hotel occupancy tax revenue in the City of Carrizo Springs.

Source Agencies: 304 Comptroller of Public Accounts
LBB Staff: WP, KK, SD

