HOUSE VERSION	SENATE VERSION (IE)	CONFERENCE
No equivalent provision.	SECTION __. Section 351.101, Tax Code, is amended by adding Subsection (q) to read as follows: (q) In addition to the purposes provided by Subsections (a) and (e), a municipality with a population of more than 10,000 that has a city hall located less than three miles from a space center operated by an agency of the federal government and that is wholly located in a county with a population of four million or more may use revenue from the hotel occupancy tax for the construction, improvement, enlarging, equipping, renovating, repairing, operation, and maintenance of a coliseum or multiuse facility and related infrastructure or a venue, as defined by Section 334.001(4), Local Government Code, that is related to the promotion of tourism, including a hotel, resort, or convention center facility located on land owned by the municipality or a nonprofit corporation acting on behalf of the municipality. [FA2]	
SECTION 1. Section 352.002, Tax Code, is amended by adding Subsection (y) to read as follows: (y) The commissioners court of a county with a population of 110,000 or more through which the Guadalupe River flows may impose a tax as provided by Subsection (a).	SECTION 1. Section 352.002, Tax Code, is amended by adding Subsection (y) to read as follows: (y) The commissioners court of a county with a population of 110,000 or more through which the Guadalupe River flows may impose a tax as provided by Subsection (a). The tax imposed under this subsection does not apply to a hotel located in a municipality that: (1) has a population of 50,000 or more; (2) is the county seat of a county adjacent to the county to which this subsection applies; and (3) imposes a tax under Chapter 351 applicable to the hotel. [FA1]	

HOUSE VERSION	SENATE VERSION (IE)	CONFERENCE
SECTION 2. Section 352.003, Tax Code, is amended by adding Subsection (v) to read as follows: (v) The tax rate in a county authorized to impose the tax under Section 352.002(y) may not exceed seven percent of the price paid for a room in a hotel, except that the tax rate may not exceed two percent of the price paid for a room in a hotel if the hotel is located in: (1) a municipality that imposes a tax under Chapter 351 applicable to the hotel; or (2) the extraterritorial jurisdiction of a municipality that imposes a tax under Section 351.0025 applicable to the hotel.	SECTION 2. Same as House version.	
SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2019.	SECTION 3. Same as House version.	