

## **BILL ANALYSIS**

H.B. 3682  
By: Perez  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

The City of Baytown has existing sports facilities that could host large-scale tournaments and that would attract visitors to the area, but these facilities are not currently configured to adequately host these tournaments. It has been suggested that Baytown be allowed to use a portion its currently authorized hotel occupancy tax to provide the city an additional source of revenue for use in enhancing these facilities. H.B. 3682 seeks to grant the city the authority to do so.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 3682 amends the Tax Code to authorize a municipality that has a population of 70,000 or more but less than 90,000 and is located in two counties, one of which has a population of four million or more and the other of which has a population of less than 50,000, to use revenue from the municipal hotel occupancy tax for the promotion of tourism by the enhancement and upgrading of an existing municipally-owned sports facility or field as specified by applicable state law that has been used, in the preceding calendar year, a combined total of more than 10 times for district, state, regional, or national sports tournaments, provided that certain budgetary requirements are met.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2021.