87R5177 SMT-D

By:  King of Uvalde H.B. No. 2209

A BILL TO BE ENTITLED

AN ACT

relating to the use of municipal hotel occupancy tax revenue by certain municipalities.

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

SECTION 1.  Subchapter B, Chapter 351, Tax Code, is amended by adding Section 351.1069 to read as follows:

Sec. 351.1069.  ALLOCATION OF REVENUE: CERTAIN MUNICIPALITIES. (a) This section applies only to a municipality described by Section 351.1066(a)(6).

(b)  Notwithstanding any other provision of this chapter and in addition to other authorized uses, a municipality to which this section applies may use all or any portion of the revenue from the municipal hotel occupancy tax for:

(1)  the construction and maintenance of a sports facility; or

(2)  the purchase or conversion of a building to serve as a city hall and visitor center.

SECTION 2.  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, 2021.