87R9310 SRA-D

By:  Perez H.B. No. 3682

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.  Section 351.101, Tax Code, is amended by adding Subsection (s) to read as follows:

(s)  In addition to other authorized uses, 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, may use revenue from the municipal hotel occupancy tax for the promotion of tourism by the enhancement and upgrading of an existing sports facility or field as specified by Subsection (a)(7), provided that the requirements of Subsections (a)(7)(A) and (C) and Section 351.1076 are met.

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.