

By: Perez

H.B. No. 3682

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the use of municipal hotel occupancy tax revenue by
3 certain municipalities.

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

5 SECTION 1. Section 351.101, Tax Code, is amended by adding
6 Subsection (s) to read as follows:

7 (s) In addition to other authorized uses, a municipality
8 that has a population of 70,000 or more but less than 90,000 and is
9 located in two counties, one of which has a population of four
10 million or more and the other of which has a population of less than
11 50,000, may use revenue from the municipal hotel occupancy tax for
12 the promotion of tourism by the enhancement and upgrading of an
13 existing sports facility or field as specified by Subsection
14 (a)(7), provided that the requirements of Subsections (a)(7)(A) and
15 (C) and Section 351.1076 are met.

16 SECTION 2. This Act takes effect immediately if it receives
17 a vote of two-thirds of all the members elected to each house, as
18 provided by Section 39, Article III, Texas Constitution. If this
19 Act does not receive the vote necessary for immediate effect, this
20 Act takes effect September 1, 2021.