

By: Bell of Kaufman

H.B. No. 4027

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the definition of eligible central municipality for  
3 purposes of the municipal hotel occupancy tax.

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

5 SECTION 1. Section 351.001(7), Tax Code, is amended to read  
6 as follows:

7 (7) "Eligible central municipality" means:

8 (A) a municipality with a population of more than  
9 140,000 but less than 1.5 million that is located in a county with a  
10 population of one million or more and that has adopted a capital  
11 improvement plan for the construction or expansion of a convention  
12 center facility;

13 (B) a municipality with a population of 250,000  
14 or more that:

15 (i) is located wholly or partly on a barrier  
16 island that borders the Gulf of Mexico;

17 (ii) is located in a county with a  
18 population of 300,000 or more; and

19 (iii) has adopted a capital improvement  
20 plan to expand an existing convention center facility;

21 (C) a municipality with a population of 116,000  
22 or more that:

23 (i) is located in two counties both of which  
24 have a population of 660,000 or more; and

1 (ii) has adopted a capital improvement plan  
2 for the construction or expansion of a convention center facility;

3 (D) a municipality with a population of less than  
4 50,000 that contains:

5 (i) a general academic teaching institution  
6 that is not a component institution of a university system, as those  
7 terms are defined by Section 61.003, Education Code; or

8 (ii) a historically black college or  
9 university that is identified by the United States Department of  
10 Education and is accredited by a nationally recognized accrediting  
11 agency or association; or

12 (E) a municipality with a population of 640,000  
13 or more that:

14 (i) is located on an international border;  
15 and

16 (ii) has adopted a capital improvement plan  
17 for the construction or expansion of a convention center facility.

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