

By: Powell

S.B. No. 1851

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 (u) to read as follows:

(u) In addition to other authorized uses, a municipality that has a population of less than 20,000, is bisected by Interstate 20, and is located in a county with a population of more than 1.8 million that is adjacent to a county with a population of more than 2.2 million may use revenue from the municipal hotel occupancy tax for the construction of:

(1) improvements to municipal parks; and

(2) municipal trails and sidewalks that connect municipal parks to lodging establishments, tourist attractions, and related public facilities.

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.