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| BILL ANALYSIS |

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| H.B. 2353 |
| By: Kuempel |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  Under current law, the City of Seguin is not permitted to use its municipal hotel occupancy tax revenue to enhance or upgrade existing municipally-owned sports facilities and fields. H.B. 2353 seeks to authorize Seguin to do so, provided that certain budgetary requirements are met. |
| **CRIMINAL JUSTICE IMPACT**  It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision. |
| **RULEMAKING AUTHORITY**  It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution. |
| **ANALYSIS**  H.B. 2353 amends the Tax Code to authorize a municipality that is bisected by the Guadalupe River and is the county seat of a county with a minimum population of 170,000 to use municipal hotel occupancy tax revenue for the promotion of tourism through the enhancement and upgrading of an existing municipally-owned sports facility or field that has been used, in the preceding calendar year, a combined total of more than 10 times for district, state, regional, or national sports tournaments, provided that certain budgetary requirements are met. |
| **EFFECTIVE DATE**  September 1, 2023. |