

BILL ANALYSIS

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

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.