

By: Kuempel

H.B. No. 2353

A BILL TO BE ENTITLED

AN ACT

relating to the use of 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 (t) to read as follows:

(t) In addition to other authorized uses, a municipality that is bisected by the Guadalupe River and is the county seat of a county with a population of 170,000 or more may use revenue from the municipal hotel occupancy tax for the promotion of tourism by the enhancement and upgrading of an existing sports facility or field as specified by Subsection (a)(7), provided that the requirements of Subsections (a)(7)(A) and (C) and Section 351.1076 are met.

SECTION 2. This Act takes effect September 1, 2023.