

By: Morrison

H.B. No. 2497

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. Subchapter B, Chapter 351, Tax Code, is amended by adding Section 351.10713 to read as follows:

Sec. 351.10713. ALLOCATION OF REVENUE FOR CONSTRUCTION, EXPANSION, AND OPERATION OF RECREATIONAL OR SPORTS FACILITIES AND FIELDS BY CERTAIN MUNICIPALITIES. (a) This section applies only to a municipality that is the county seat of a county:

(1) that borders the Gulf of Mexico; and

(2) through which the Colorado River flows.

(b) Notwithstanding any other provision of this chapter, a municipality to which this section applies may use all or any portion of the revenue derived from the municipal hotel occupancy tax to construct, expand, or operate recreational or sports facilities and fields owned by the municipality for the purpose of promoting tourism and the convention and hotel industry.

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, 2023.