| **House Bill 3453**Senate AmendmentsSection-by-Section Analysis |
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| HOUSE VERSION | SENATE VERSION (CS) | CONFERENCE |
| SECTION 1. Section 352.002, Tax Code, is amended by adding Subsection (ee) to read as follows:(ee) The commissioners court of a county that has a population of 800,000 or more and is adjacent to a county with a population of four million or more may impose a tax as provided by Subsection (a). | SECTION 1. Same as House version. |  |
| SECTION 2. Section 352.003, Tax Code, is amended by adding Subsection (bb) to read as follows:(bb) The tax rate in a county authorized to impose the tax under Section 352.002(ee) may not exceed seven percent of the price paid for a room in a hotel, except that the tax rate may not exceed two percent of the price paid for a room in a hotel if the hotel is located in:(1) a municipality that imposes a tax under Chapter 351 applicable to the hotel; or(2) the extraterritorial jurisdiction of a municipality that imposes a tax under Section 351.0025 applicable to the hotel. | SECTION 2. Same as House version. |  |
| SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended by adding Section 352.115 to read as follows:Sec. 352.115. USE OF REVENUE: CERTAIN COUNTIES ADJACENT TO POPULOUS COUNTIES. In addition to the purposes authorized by this chapter, the revenue from a tax imposed under this chapter by a county authorized to impose the tax under Section 352.002(ee) may be used to construct, maintain, and operate a multi-event sports and entertainment venue that substantially increases regional sporting events and related economic activity at hotels in the county. | No equivalent provision. |  |
| SECTION 4. This Act takes effect September 1, 2023. | SECTION 3. Same as House version. |  |