

**House Bill 3453**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

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 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 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.

SENATE VERSION (CS)

SECTION 1. Same as House version.

SECTION 2. Same as House version.

No equivalent provision.

CONFERENCE

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HOUSE VERSION

SENATE VERSION (CS)

CONFERENCE

SECTION 4. This Act takes effect September 1, 2023.

SECTION 3. Same as House version.