

House Bill 5105
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

SECTION 1. Section 352.002, Tax Code, is amended by adding Subsection (v) to read as follows:

(v) The commissioners court of a county with a population of more than 650,000 that is adjacent to two counties, each having a population of more than 1.8 million, may impose a tax as provided by Subsection (a). A tax imposed under this subsection does not apply to a hotel that is located within a 2.5-mile radius of the intersection of:

- (1) the Dallas North Tollway; and
- (2) U.S. Highway 380.

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(v) may not exceed two percent of the price paid for a room in a 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. (a) This section applies only to a county authorized to impose a tax under this chapter by Section 352.002(v).

(b) The revenue from a tax imposed under this chapter by a county to which this section applies may be used only for the

SENATE VERSION (CS)

SECTION 1. Section 352.002, Tax Code, is amended by adding Subsection (v) to read as follows:

(v) The commissioners court of a county with a population of more than 650,000 that is adjacent to two counties, each having a population of more than 1.8 million, may impose a tax as provided by Subsection (a). A tax imposed under this subsection does not apply to a hotel that is located on contiguous property in more than one county.

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(v) may be used for the purposes described by Section 352.112.

No equivalent provision.

CONFERENCE

House Bill 5105
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HOUSE VERSION	SENATE VERSION (CS)	CONFERENCE
<u>development, construction, maintenance, operation, improvement, and marketing and promotion of a multipurpose sports and event complex that will substantially increase regional sporting and other events that produce supplemental economic activity at hotels in the county.</u>		
<u>(c) A county to which this section applies shall establish a project functionality and marketing advisory committee. The commissioners court of the county shall appoint members to the committee. The committee must consist of at least nine and not more than 14 members, at least seven of whom must be hotel owners or operators or destination marketing organization representatives from municipalities in which the county imposes the tax authorized under this chapter.</u>	No equivalent provision.	
<u>(d) The committee described by Subsection (c) shall review and make quarterly recommendations to the county on ways to maximize the functionality and marketing of the multipurpose sports and event complex described by Subsection (b).</u>	No equivalent provision.	
<u>(e) A county to which this section applies shall finance at least 40 percent of the annual maintenance and operation costs for the multipurpose sports and event complex described by Subsection (b) from revenue other than revenue attributable to the tax imposed under this chapter.</u>	No equivalent provision.	
SECTION 4. This Act takes effect September 1, 2023.	SECTION 4. Same as House version.	