

**BILL ANALYSIS**

C.S.H.B. 3182  
By: Kerwin  
Ways & Means  
Committee Report (Substituted)

**BACKGROUND AND PURPOSE**

Under current law, only certain municipalities in Texas are entitled to receive certain tax revenue derived from a hotel and convention center project and authorized to use that revenue for the payment of obligations related to the project. The bill author has informed the committee that hotel and convention center projects assist the state's economy by attracting out-of-state conventions, business meetings, and visitors to Texas in addition to helping local revitalization and development efforts. C.S.H.B. 3182 seeks to entitle the City of Burleson to receive and commit certain tax revenue derived from a hotel and convention center project.

**CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

**RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

**ANALYSIS**

C.S.H.B. 3182 amends the Tax Code to include a municipality with a population of 47,000 or more that is located in two counties, one of which has a population of 2.1 million or more and one of which has a population of 179,000 or more, and is bisected by State Highway 174 among the municipalities entitled to receive certain tax revenue derived from a hotel and convention center project and authorized to pledge or commit certain tax revenue for the payment of obligations related to the project.

**EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2025.

**COMPARISON OF INTRODUCED AND SUBSTITUTE**

While C.S.H.B. 3182 may differ from the introduced in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.

Both the introduced and the substitute include an otherwise eligible municipality with a population of 47,000 or more that is located in two counties, one of which has a population of 2.1 million or more and one of which has a population of 179,000 or more, among the municipalities entitled to receive certain tax revenue derived from a hotel and convention center project and authorized to pledge or commit certain tax revenue for the payment of obligations

related to the project. However, whereas the introduced conditioned that inclusion on the municipality also containing a portion of State Highway 174 and Interstate 35 West, the substitute instead conditions the inclusion on the municipality also being bisected by State Highway 174. Additionally, the introduced entitled an applicable municipality to receive the sales and use tax revenue and, if applicable, the mixed beverage tax revenue derived from qualifying restaurants, bars, retail establishments, and swimming pools and swimming facilities owned or operated by the related qualified hotel that are located in the municipality, whereas the substitute does not.