

By: Hinojosa of Hidalgo

S.B. No. 2134

A BILL TO BE ENTITLED

AN ACT

relating to the authority of certain municipalities to use certain tax revenue for certain qualified projects.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 351.1015(b), Tax Code, as amended by Chapters 644 (H.B. 4559), 779 (H.B. 5012), 927 (S.B. 2220), and 1110 (S.B. 1057), Acts of the 88th Legislature, Regular Session, 2023, is reenacted and amended to read as follows:

(b) This section applies only to a qualified project located in:

(1) a municipality with a population of at least 700,000 but less than 950,000 according to the most recent federal decennial census; ~~[or]~~

(2) a municipality that contains more than 70 percent of the population of a county with a population of 1.5 million or more;

(3) ~~[(2)]~~ a municipality described by Section 351.001(7)(B);

(4) ~~[or]~~ ~~[(3)]~~ a municipality described by Section 351.152(61);

(5) ~~[(2)]~~ a municipality with a population of at least two million; or

(6) a municipality described by Section

1 334.0082(a)(2), Local Government Code.

2 SECTION 2. Section 351.1015(j), Tax Code, as added by
3 Chapter 1110 (S.B. 1057), Acts of the 88th Legislature, Regular
4 Session, 2023, is redesignated as Section 351.1015(j-1), Tax Code,
5 to read as follows:

6 (j-1) [~~(j)~~] A local government corporation to which this
7 subsection applies may act as a municipality under this section and
8 is considered to be a municipality for purposes of this section.
9 With respect to a local government corporation to which this
10 subsection applies, the term "qualified project" includes a venue
11 and any related infrastructure. This subsection applies only to a
12 local government corporation that:

13 (1) is authorized to collect a municipal hotel
14 occupancy tax; and

15 (2) is located in a county with a population of 3.3
16 million or more.

17 SECTION 3. Section 351.1015(j), Tax Code, as added by
18 Chapter 779 (H.B. 5012), Acts of the 88th Legislature, Regular
19 Session, 2023, is redesignated as Section 351.1015(l), Tax Code,
20 and amended to read as follows:

21 (1) [~~(j)~~] For a municipality described by Subsection
22 (b)(3), (4), or (6) [~~(b)(2) or (3)~~], the term "qualified project"
23 also means a venue described by Section 334.001(4)(A), Local
24 Government Code, and any related infrastructure.

25 SECTION 4. To the extent of any conflict, this Act prevails
26 over another Act of the 89th Legislature, Regular Session, 2025,
27 relating to nonsubstantive additions to and corrections in enacted

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1 codes.

2 SECTION 5. This Act takes effect September 1, 2025.