

House Bill 2313
Senate Amendments
Section-by-Section Analysis

| HOUSE VERSION | SENATE VERSION (CS) | CONFERENCE |
|---|--|------------|
| <p>SECTION 1. Section 351.1015, Tax Code, is amended by adding Subsection (a-1) and amending Subsection (g) to read as follows:</p> <p><u>(a-1) Notwithstanding Subsections (a)(5) and (6), with respect to a qualified project located in a municipality described by Subsection (b)(7), the term "venue" does not include a facility used primarily for the performing arts, including a theater, opera house, music hall, or rehearsal hall.</u></p> <p>(g) The comptroller shall deposit incremental hotel-associated revenue collected by or forwarded to the comptroller in a separate suspense account to be held in trust for the municipality that is entitled to receive the revenue. The suspense account is outside the state treasury, and the comptroller may make a payment authorized by this section from the account without the necessity of an appropriation. The comptroller shall begin making payments from the suspense account to the municipality for which the money is held on the date the qualified project in the project financing zone is commenced. If the qualified project is not commenced by the fifth anniversary of the first deposit to the account <u>or, for a suspense account held in trust for a municipality described by Subsection (b)(7), by the third anniversary of the first deposit in the account,</u> the comptroller shall transfer the money in the account to the general revenue fund and cease making deposits to the account.</p> <p>SECTION 2. Section 351.1015(a)(4), Tax Code, is amended to read as follows:</p> <p>(4) "Project financing zone" means an area within a municipality:</p> | <p>No equivalent provision.</p> <p>SECTION 1. Same as House version.</p> | |

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(A) that the municipality by ordinance or by agreement under Chapter 380, Local Government Code, designates as a project financing zone;

(B) the boundaries of which are:

(i) within a three-mile radius of the center of a qualified project; or

(ii) if designated by a municipality described by Section 351.001(7)(B) on or before December 31, 2024, a continuous geographic area the total area of which is less than or equal to the maximum area allowed under Subparagraph (i) that contains the qualified project;

(C) the designation of which specifies:

(i) for a zone the boundaries of which are prescribed by Paragraph (B)(i), the longitude and latitude of the center of the qualified project; or

(ii) for a zone the boundaries of which are prescribed by Paragraph (B)(ii), the exact boundaries of the zone; and

(D) the designation of which expires not later than the 30th anniversary of the date of designation.

SECTION 3. 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; [øø]

SECTION 2. 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:

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| <p>(2) a municipality that contains more than 70 percent of the population of a county with a population of 1.5 million or more;</p> <p>(3) [(2)] a municipality described by Section 351.001(7)(B);</p> <p>(4) [or</p> <p>[(3)] a municipality described by Section 351.152(61);</p> <p>(5) [(2)] a municipality with a population of at least two million;</p> <p>(6) a municipality described by Section 351.152(14) with a population of more than 250,000; or</p> <p>(7) a municipality described by Section 351.152(15) that has a population of 200,000 or more.</p> | <p>(2) a municipality that contains more than 70 percent of the population of a county with a population of 1.5 million or more;</p> <p>(3) [(2)] a municipality described by Section 351.001(7)(B);</p> <p>(4) [or</p> <p>[(3)] a municipality described by Section 351.152(61);</p> <p>(5) [(2)] a municipality with a population of at least two million; <u>or</u></p> <p><u>(6) a municipality described by Section 351.152(14) with a population of more than 250,000.</u></p> | |
| <p>SECTION 4. To the extent of any conflict, this Act prevails over another Act of the 89th Legislature, Regular Session, 2025, relating to nonsubstantive additions to and corrections in enacted codes.</p> | <p>SECTION 3. Same as House version.</p> | |
| <p>SECTION 5. This Act takes effect September 1, 2025.</p> | <p>SECTION 4. Same as House version.</p> | |