

By: Creighton

S.B. No. 1442

A BILL TO BE ENTITLED

AN ACT

relating to the use of municipal hotel occupancy tax revenue in certain municipalities.

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

SECTION 1. Subchapter B, Chapter 351, Tax Code, is amended by adding Section 351.1072 to read as follows:

Sec. 351.1072. ALLOCATION OF REVENUE: CERTAIN MUNICIPALITIES IN LARGE COUNTIES. (a) This section applies to a municipality that has a population of at least 1,660 but not more than 2,160 and that is located in a county that has a population of more than 425,000 but less than 500,000.

(b) Notwithstanding any other provision of this chapter, a municipality to which this section applies may use revenue from the municipal hotel occupancy tax to directly enhance and promote tourism and the convention and hotel industry by acquiring sites for and constructing, improving, equipping, repairing, operating, and maintaining:

(1) a sports-related venue or facility that is used or is planned for use for one or more professional or amateur sports events, including rodeos, and for:

(A) livestock shows;

(B) promotional events;

(C) performing arts events;

(D) community events; and

1 (E) other civic or charitable events; or

2 (2) a multiuse venue and related infrastructure, as
3 defined by Section 334.001(3), Local Government Code.

4 (c) A municipality to which this section applies that issues
5 obligations secured by revenue derived from the tax authorized by
6 this chapter for purposes described in this section may continue to
7 use that revenue for those purposes for as long as the obligations
8 are outstanding, regardless of whether the municipality ceases to
9 meet the requirements of Subsection (a) while the obligations are
10 outstanding.

11 SECTION 2. This Act takes effect immediately if it receives
12 a vote of two-thirds of all the members elected to each house, as
13 provided by Section 39, Article III, Texas Constitution. If this
14 Act does not receive the vote necessary for immediate effect, this
15 Act takes effect September 1, 2017.