Chapter 221

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1	AN ACT
2	relating to the use of municipal hotel occupancy tax revenue by
3	certain municipalities.
4	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
5	SECTION 1. Subchapter B, Chapter 351, Tax Code, is amended
6	by adding Section 351.1079 to read as follows:
7	Sec. 351.1079. ALLOCATION OF REVENUE FOR SPORTS FACILITIES
8	AND FIELDS BY CERTAIN MUNICIPALITIES. (a) This section applies
9	only to a municipality that has a population of at least 6,000 and
10	that is the county seat of a county that:
11	(1) borders the State of Louisiana;
12	(2) is bisected by a United States highway; and
13	(3) has a population of 75,000 or less.
14	(b) Notwithstanding any other provision of this chapter and
15	subject to Subsection (c), a municipality to which this section
16	applies may use all or any portion of the revenue derived from the
17	municipal hotel occupancy tax to construct, improve, maintain, and
18	operate sports facilities and fields for the purpose of promoting
19	tourism and the convention and hotel industry.
20	(c) A municipality to which this section applies may use
21	revenue derived from the municipal hotel occupancy tax to:
22	(1) maintain or operate sports facilities and fields
23	only if the conditions specified by Sections 351.101(a)(7)(A) and
24	(C) are met; and

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(2) improve a sports facility or field only if the
requirements of Sections 351.101(a)(7)(A) and (C) are met and the
municipality complies with Section 351.1076.

4 SECTION 2. This Act takes effect immediately if it receives 5 a vote of two-thirds of all the members elected to each house, as 6 provided by Section 39, Article III, Texas Constitution. If this 7 Act does not receive the vote necessary for immediate effect, this 8 Act takes effect September 1, 2017.

H.B. No. 3484 President of the Senate Speaker of the House

I certify that H.B. No. 3484 was passed by the House on May 4, 2017, by the following vote: Yeas 139, Nays 4, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 3484 on May 21, 2017, by the following vote: Yeas 126, Nays 11, 2 present, not voting.

Chief Clerk of the Hous

I certify that H.B. No. 3484 was passed by the Senate, with amendments, on May 19, 2017, by the following vote: Yeas 26, Nays 5.

Secretary of the Senate

APPROVED: _____

Date

Governor

FILED IN THE OFFICE OF THE SECRETARY OF STATE <u>8:00 PM</u> O'CLOCK

Secretary of State

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

May 20, 2017

TO: Honorable Joe Straus, Speaker of the House, House of Representatives

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB3484 by Paddie (Relating to the use of municipal hotel occupancy tax revenue by certain municipalities.), **As Passed 2nd House**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 351 of the Tax Code, regarding municipal hotel occupancy taxes, to add new Section 351.1079 to authorize a municipality with a population of at least 6,000 that is the county seat of a county that (1) borders the state of Louisiana; (2) is bisected by a U.S. Highway; and (3) has a population of 75,000 or less, to use all or a portion of revenue derived from the municipal hotel occupancy tax to construct, improve, maintain and operate sports facilities and fields for the promotion of tourism and the convention center and hotel industry if certain conditions outlined in the bill are met.

The bill would have no state revenue implications.

The bill would take effect immediately if it receives a vote of two-thirds of all the members elected to each house; otherwise it would take effect September 1, 2017.

Local Government Impact

The bill would modify the allowable use of municipal hotel occupancy tax revenue in the City of Carthage and the City of Marshall.

Source Agencies: 304 Comptroller of Public Accounts **LBB Staff:** UP, SZ, KK, SD

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

May 17, 2017

TO: Honorable Craig Estes, Chair, Senate Committee on Natural Resources & Economic Development

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB3484 by Paddie (relating to the use of municipal hotel occupancy tax revenue by certain municipalities.), Committee Report 2nd House, Substituted

No fiscal implication to the State is anticipated.

The bill would amend Chapter 351 of the Tax Code, regarding municipal hotel occupancy taxes, to add new Section 351.1079 to authorize a municipality with a population of at least 6,000 that is the county seat of a county that (1) borders the state of Louisiana; (2) is bisected by a U.S. Highway; and (3) has a population of 75,000 or less, to use all or a portion of revenue derived from the municipal hotel occupancy tax to construct, improve, maintain and operate sports facilities and fields for the promotion of tourism and the convention center and hotel industry if certain conditions outlined in the bill are met.

The bill would have no state revenue implications.

The bill would take effect immediately if it receives a vote of two-thirds of all the members elected to each house; otherwise it would take effect September 1, 2017.

Local Government Impact

The bill would modify the allowable use of municipal hotel occupancy tax revenue in the City of Carthage and the City of Marshall.

Source Agencies: 304 Comptroller of Public Accounts **LBB Staff:** UP, SZ, KK, SD

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

May 11, 2017

TO: Honorable Craig Estes, Chair, Senate Committee on Natural Resources & Economic Development

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB3484 by Paddie (Relating to the use of municipal hotel occupancy tax revenue by certain municipalities.), As Engrossed

No fiscal implication to the State is anticipated.

The bill would amend Chapter 351 of the Tax Code, regarding municipal hotel occupancy taxes, to add new Section 351.1079 to authorize a municipality with a population of at least 6,000 that is the county seat of a county that (1) borders the state of Louisiana; (2) is bisected by a U.S. Highway; and (3) has a population of 75,000 or less, to use all or a portion of revenue derived from the municipal hotel occupancy tax to construct, improve, maintain and operate sports facilities and fields for the promotion of tourism and the convention center and hotel industry.

The bill would have no state revenue implications.

This bill would take effect immediately if it receives a vote of two-thirds of all the members elected to each house; otherwise it would take effect September 1, 2017.

Local Government Impact

The bill would modify the allowable use of municipal hotel occupancy tax revenue in the City of Carthage and the City of Marshall.

Source Agencies: 304 Comptroller of Public Accounts **LBB Staff:** UP, SZ, KK, SD

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 18, 2017

TO: Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB3484 by Paddie (Relating to the use of municipal hotel occupancy tax revenue by certain municipalities.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 351 of the Tax Code, regarding municipal hotel occupancy taxes, to add new Section 351.1079 to authorize a municipality with a population of at least 6,000 that is the county seat of a county that (1) borders the state of Louisiana; (2) is bisected by a U.S. Highway; and (3) has a population of 75,000 or less, to use all or a portion of revenue derived from the municipal hotel occupancy tax to construct, improve, maintain and operate sports facilities and fields for the promotion of tourism and the convention center and hotel industry.

The bill would have no state revenue implications.

This bill would take effect immediately if it receives a vote of two-thirds of all the members elected to each house; otherwise it would take effect September 1, 2017.

Local Government Impact

The bill would modify the allowable use of municipal hotel occupancy tax revenue in the City of Carthage and the City of Marshall.

Source Agencies: 304 Comptroller of Public Accounts **LBB Staff:** UP, KK, SD