



1        (c) A municipality that uses revenue derived from the tax  
2 imposed under this chapter as authorized by Subsection (b) may not  
3 reduce the percentage of revenue from the tax imposed under this  
4 chapter and allocated for a purpose described by Section  
5 351.101(a)(3) to a percentage that is less than the average  
6 percentage of that revenue allocated by the municipality for that  
7 purpose during the 36-month period preceding the date the  
8 municipality begins using the revenue as authorized by Subsection  
9 (b).

10        SECTION 2. Section 351.1076(a), Tax Code, is amended to  
11 read as follows:

12        (a) A municipality that spends municipal hotel occupancy  
13 tax revenue for the enhancement and upgrading of existing sports  
14 facilities or fields as authorized by Section 351.101(a)(7) or  
15 351.10711:

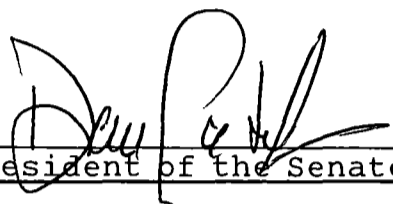
16                (1) shall determine the amount of municipal hotel  
17 occupancy tax revenue generated for the municipality by hotel  
18 activity attributable to the sports events and tournaments held on  
19 the enhanced or upgraded facilities or fields for five years after  
20 the date the enhancements and upgrades are completed; and

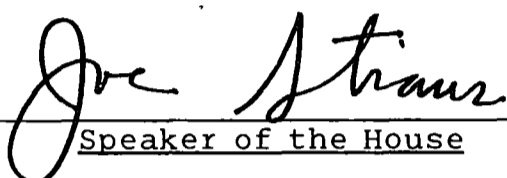
21                (2) may not spend hotel occupancy tax revenue for the  
22 enhancement and upgrading of the facilities or fields in a total  
23 amount that exceeds the amount of area hotel revenue attributable  
24 to the enhancements and upgrades.

25        SECTION 3. This Act takes effect immediately if it receives  
26 a vote of two-thirds of all the members elected to each house, as  
27 provided by Section 39, Article III, Texas Constitution. If this

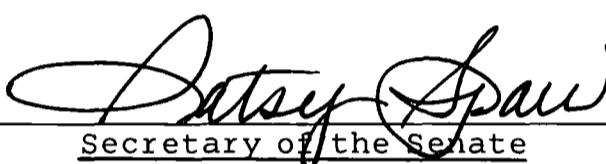
S.B. No. 2056

1 Act does not receive the vote necessary for immediate effect, this  
2 Act takes effect September 1, 2017. \_\_\_\_\_

  
\_\_\_\_\_  
President of the Senate

  
\_\_\_\_\_  
Speaker of the House

I hereby certify that S.B. No. 2056 passed the Senate on  
May 3, 2017, by the following vote: Yeas 25, Nays 6. \_\_\_\_\_

  
\_\_\_\_\_  
Secretary of the Senate

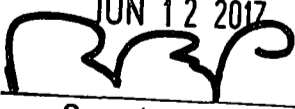
I hereby certify that S.B. No. 2056 passed the House on  
May 24, 2017, by the following vote: Yeas 136, Nays 10, two  
present not voting. \_\_\_\_\_

  
\_\_\_\_\_  
Chief Clerk of the House

Approved:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Governor

FILED IN THE OFFICE OF THE  
SECRETARY OF STATE  
3:30 PM O'CLOCK  
JUN 12 2017  
  
\_\_\_\_\_  
Secretary of State

**LEGISLATIVE BUDGET BOARD  
Austin, Texas**

**FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION**

**April 26, 2017**

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

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** SB2056 by Perry (relating to the use of municipal hotel occupancy tax revenue by certain municipalities.), **Committee Report 1st House, Substituted**

<b>No fiscal implication to the State is anticipated.</b>
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**Local Government Impact**

The bill would amend Chapter 351 of the Tax Code, regarding municipal hotel occupancy taxes, to add new Section 351.10711 to authorize a municipality that is the county seat of a county that has a population of more than 10,000 and contains a portion of Mound Lake to use municipal hotel occupancy taxes to maintain, enhance or upgrade a sports facility or field.

The bill would require that the municipality own the sports facilities or fields, and that the facilities and fields were used in the preceding year a combined total of 10 times for district, state, regional or national sports tournaments. The bill would provide requirements for future amounts of municipal hotel tax revenue used for that purpose.

The bill would apply to the City of Brownfield.

This bill would take effect immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2017.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, SZ, SD, KK

**LEGISLATIVE BUDGET BOARD  
Austin, Texas**

**FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION**

**April 17, 2017**

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

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** SB2056 by Perry (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 351.10711 to authorize a municipality that is the county seat of a county that has a population of more than 10,000 and contains a portion of Mound Lake, to use municipal hotel occupancy taxes to maintain, enhance, or upgrade a sports facility or field.

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 Brownfield.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, SZ, SD, KK