

## **BILL ANALYSIS**

H.B. 3356  
By: Bucy  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

There have been calls to allow certain municipalities, such as the City of Cedar Park, to use revenue derived from the municipal hotel occupancy tax to promote tourism and the convention and hotel industry by constructing, improving, equipping, repairing, maintaining, operating, or expanding a coliseum or multiuse facility. H.B. 3356 seeks to provide certain municipalities that authority if requisite conditions are met.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 3356 amends the Tax Code to authorize a municipality with a population of more than 48,000 but less than 95,000 that is located in two counties, one of which has a population of at least 900,000 but less than 1.7 million, to use revenue from the municipal hotel occupancy tax to promote tourism and the convention and hotel industry by constructing, improving, equipping, repairing, maintaining, operating, or expanding a coliseum or multiuse facility if the majority of the events at the coliseum or facility attract tourists who substantially increase economic activity at hotels in the municipality.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2019.