## **BILL ANALYSIS**

S.B. 2137 By: Hinojosa Ways & Means Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

It has been suggested that granting certain municipalities, such as the City of Edinburg, the authority to use municipal hotel occupancy tax revenue to construct, maintain, or expand certain infrastructure related to a qualifying sporting-related facility or sporting-related field would improve quality of life and increase the municipality's ability to contribute to its county and the state as a whole. S.B. 2137 seeks to grant that authority.

# **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**

S.B. 2137 amends the Tax Code to authorize a municipality that is the county seat of a county that is located on the Texas-Mexico border, has a population of 500,000 or more, and is adjacent to two or more counties, each of which has a population of 50,000 or more, to use revenue derived from the municipal hotel occupancy tax to construct, maintain, or expand certain infrastructure related to a sporting-related facility or sporting-related field that is located within 2,500 feet of the facility or field and is directly related to the facility or field, provided that the facility, field, or infrastructure is located on municipally owned property and the municipality's sports facilities and fields have been used in the preceding calendar year a combined total of more than 10 times for district, state, regional, or national sports tournaments, games, or events.

#### **EFFECTIVE DATE**

September 1, 2019.

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