

BILL ANALYSIS

H.B. 3343
By: Paddie
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Due to the lack of a permanent concession stand and bathrooms, the sports facilities in Queen City are a less attractive option to host sporting events when compared to other facilities in the region. It has been suggested that if Queen City undertook projects to enhance its sports facilities it could host additional sporting events and increase economic activity in the city. H.B. 3343 seeks to eliminate an unnecessary regulation that prevents the city from using its hotel occupancy tax to improve these facilities.

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. 3343 amends the Tax Code to remove the requirement for a sports facility or field owned by a municipality that has a population of not more than 1,500 and is located in a county that borders Arkansas and Louisiana to have been used, in the preceding calendar year, a combined total of more than 10 times for district, state, regional, or national sports tournaments in order for the municipality to be allowed to use revenue from the municipal hotel occupancy tax for the promotion of tourism by the enhancement and upgrading of the facility or field.

EFFECTIVE DATE

September 1, 2021.