

BILL ANALYSIS

S.B. 828
By: Hughes
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 and the City of Conroe are a less attractive option to host sporting events when compared to other facilities in their regions. It has been suggested that if these cities undertook projects to enhance their sports facilities, they could host additional sporting events and increase economic activity. S.B. 828 seeks to allow these cities to use municipal hotel occupancy tax revenue to do so.

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. 828 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.

S.B. 828 authorizes a municipality with a population of 50,000 or more that is the county seat of a county that contains a portion of the Sam Houston National Forest to use revenue from the municipal hotel occupancy tax for the promotion of tourism by the enhancement and upgrading of an existing municipally owned sports facility or field, provided that certain budgetary requirements are met.

EFFECTIVE DATE

September 1, 2021.