

BILL ANALYSIS

Senate Research Center
82R7048 ALL-D

H.B. 1690
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Intergovernmental Relations
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 1690 amends current law relating to the use of municipal hotel occupancy tax revenue to enhance and upgrade sports facilities in certain municipalities.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Reenacts Section 351.101(a), Tax Code, as amended by Chapters 402 (H.B. 1789), 1220 (S.B. 1247), and 1322 (H.B. 3098), Acts of the 81st Legislature, Regular Session, 2009, and amends it as follows:

(a) Authorizes revenue from the municipal hotel occupancy tax to be used only to promote tourism and the convention and hotel industry, and provides that that use is limited to the following:

(1)-(6) Makes no changes to these subdivisions;

(7) subject to Section 351.1076 (Allocation of Revenue: Certain Municipalities), the promotion of tourism by the enhancement and upgrading of existing sports facilities or fields, including facilities or fields for baseball, softball, soccer, and flag football, if:

(A) Makes no changes to this paragraph;

(B) the municipality:

(i)-(iv) Makes no changes to these subparagraphs;

(v)-(vi) Makes nonsubstantive changes; or

(vii) has a population of at least 25,000 but not more than 26,000 and is located in a county that has a population of 90,000 or less; and

(C) Makes a nonsubstantive change;

(8) Makes a nonsubstantive change;

(9) signage directing the public to sights and attractions that are visited frequently by hotel guests in the municipality; and

(10) the construction of a recreational venue in the immediate vicinity of area hotels, if:

(A) the municipality:

(i) is a general-law municipality;

(ii) has a population of not more than 900; and

(iii) does not impose an ad valorem tax;

(B) not more than \$100,000 of municipal hotel occupancy tax revenue is used for the construction of the recreational venue;

(C) a majority of the hotels in the municipality request the municipality to construct the recreational venue;

(D) the recreational venue will be used primarily by hotel guests; and

(E) the municipality will pay for maintenance of the recreational venue from the municipality's general fund.

Makes nonsubstantive changes.

SECTION 2. Provides that to the extent of any conflict, this Act prevails over another Act of the 82nd Legislature, Regular Session, 2011, relating to nonsubstantive additions to and corrections in enacted codes.

SECTION 3. Effective date: upon passage or September 1, 2011.