

BILL ANALYSIS

Senate Research Center
85R31188 CJC-D

C.S.H.B. 3484
By: Paddie (Hughes)
Natural Resources & Economic Development
5/17/2017
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Interested parties suggest that certain municipalities should be able to use municipal hotel occupancy tax revenue for sports facilities and fields. H.B. 3484 seeks to grant that authority.

H.B. 3484 amends the Tax Code to authorize a municipality that has a population of at least 6,000 and that is the county seat of a county that borders the State of Louisiana, is bisected by a U.S. highway, and has a population of 75,000 or less to use all or any portion of the revenue derived from the municipal hotel occupancy tax to construct, improve, maintain, and operate sports facilities and fields for the purpose of promoting tourism and the convention and hotel industry. (Original Author's / Sponsor's Statement of Intent)

C.S.H.B. 3484 amends current law relating to the use of municipal hotel occupancy tax revenue by 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. Amends Subchapter B, Chapter 351, Tax Code, by adding Section 351.1079, as follows:

Sec. 351.1079. ALLOCATION OF REVENUE FOR SPORTS FACILITIES AND FIELDS BY CERTAIN MUNICIPALITIES. (a) Provides that this section applies only to a municipality that has a population of at least 6,000 and that is the county seat of a county that borders the State of Louisiana, is bisected by a United States highway, and has a population of 75,000 or less.

(b) Authorizes a municipality to which this section applies, notwithstanding any other provision of this chapter and subject to Subsection (c), to use all or any portion of the revenue derived from the municipal hotel occupancy tax to construct, improve, maintain, and operate sports facilities and fields for the purpose of promoting tourism and the convention and hotel industry.

(c) Authorizes a municipality to which this section applies to use revenue derived from the municipal hotel occupancy tax to maintain or operate sports facilities and fields only if certain conditions are met and improve a sports facility or field only if certain requirements are met and the municipality complies with Section 351.1076 (Allocation of Revenue: Certain Municipalities).

SECTION 2. Effective date: upon passage or September 1, 2017.