**BILL ANALYSIS**

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| Senate Research Center | H.B. 2445 |
| 85R24205 ADM-F | By: Stucky (Estes) |
|  | Natural Resources & Economic Development |
|  | 5/13/2017 |
|  | Engrossed |

**AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Interested parties assert that upgrading existing sports facilities or fields will attract more visitors for recreational tournaments and generate new money for state and local treasuries. The purpose of H.B. 2445 is to authorize certain municipalities, such as the City of Denton, to use municipal hotel occupancy tax revenue for the enhancement and upgrading of existing sports facilities or fields.

H.B. 2445 amends current law relating to the use of municipal hotel occupancy tax revenue 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 Chapter 666 (H.B. 3772) and 979 (H.B. 3615), Acts of the 84th Legislature, Regular Session, 2015, 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 that use is limited to the following:

(1) through (6) makes no changes to these subdivisions;

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

(A) makes no changes to this paragraph;

(B) the municipality:

(i) through (vii) makes no changes to these subparagraphs;

(viii) redesignates Subparagraph (ix) as Subparagraph (viii) and makes a nonsubstantive change;

(ix) redesignates Subparagraph (x) as Subparagraph (ix); or

(x) contains an intersection of Interstates 35E and 35W and at least two public universities; and

(C) makes no change to this paragraph;

(8) through (11) makes no changes to these subdivisions.

SECTION 2. Provides that, to the extent of any conflict, this Act controls over another Act of the 85th Legislature, Regular Session, 2017, relating to nonsubstantive additions to and corrections in enacted codes.

SECTION 3. Effective date: upon passage or September 1, 2017.