

1-1 By: Lucio S.B. No. 2194
1-2 (In the Senate - Filed March 8, 2019; March 21, 2019, read
1-3 first time and referred to Committee on Intergovernmental
1-4 Relations; April 11, 2019, reported favorably by the following
1-5 vote: Yeas 7, Nays 0; April 11, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7	X			
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to the municipal hotel occupancy tax.
1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
1-19 SECTION 1. Section 351.001(7), Tax Code, is amended to read
1-20 as follows:
1-21 (7) "Eligible central municipality" means:
1-22 (A) a municipality with a population of more than
1-23 140,000 but less than 1.5 million that is located in a county with a
1-24 population of one million or more and that has adopted a capital
1-25 improvement plan for the construction or expansion of a convention
1-26 center facility;
1-27 (B) a municipality with a population of 250,000
1-28 or more that:
1-29 (i) is located wholly or partly on a barrier
1-30 island that borders the Gulf of Mexico;
1-31 (ii) is located in a county with a
1-32 population of 300,000 or more; and
1-33 (iii) has adopted a capital improvement
1-34 plan to expand an existing convention center facility;
1-35 (C) a municipality with a population of 116,000
1-36 or more that:
1-37 (i) is located in two counties both of which
1-38 have a population of 660,000 or more; and
1-39 (ii) has adopted a capital improvement plan
1-40 for the construction or expansion of a convention center facility;
1-41 (D) a municipality with a population of less than
1-42 50,000 that contains a general academic teaching institution that
1-43 is not a component institution of a university system, as those
1-44 terms are defined by Section 61.003, Education Code; ~~or~~
1-45 (E) a municipality with a population of 640,000
1-46 or more that:
1-47 (i) is located on an international border;
1-48 and
1-49 (ii) has adopted a capital improvement plan
1-50 for the construction or expansion of a convention center facility;
1-51 or
1-52 (F) a municipality that has a population of not
1-53 more than 25,000, that contains a cultural heritage museum, and
1-54 that is located in a county that borders the United Mexican States
1-55 and the Gulf of Mexico.
1-56 SECTION 2. Section 351.101, Tax Code, is amended by adding
1-57 Subsection (p) to read as follows:
1-58 (p) In addition to other authorized uses, a municipality
1-59 that has a population of not more than 25,000, that contains a
1-60 cultural heritage museum, and that is located in a county that
1-61 borders the United Mexican States and the Gulf of Mexico may use

2-1 revenue from the municipal hotel occupancy tax for the promotion of
2-2 tourism by the enhancement and upgrading of an existing sports
2-3 facility or field as specified by Subsection (a)(7), provided that
2-4 the requirements of Subsections (a)(7)(A) and (C) are met.

2-5 SECTION 3. This Act takes effect immediately if it receives
2-6 a vote of two-thirds of all the members elected to each house, as
2-7 provided by Section 39, Article III, Texas Constitution. If this
2-8 Act does not receive the vote necessary for immediate effect, this
2-9 Act takes effect September 1, 2019.

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