

BILL ANALYSIS

S.B. 942
By: Hughes
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that certain municipalities, such as Queen City, should be able to use municipal hotel occupancy tax revenue to enhance or upgrade existing sports facilities to attract overnight visitors to the local hotel. S.B. 942 seeks to provide for this authorized use of the revenue under certain conditions.

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. 942 amends the Tax Code to authorize a municipality that has a population of not more than 1,500 and is located in a county that borders Arkansas and Louisiana to use revenue from the municipal hotel occupancy tax for the promotion of tourism by the enhancement and upgrading of an existing sports facility or field provided that the municipality owns the facilities or fields; the sports facilities and fields have been used, in the preceding calendar year, a combined total of more than 10 times for district, state, regional, or national sports tournaments; and the tax revenue is allocated as required by law.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.