

- SUBJECT:** Assessment collection in certain public improvement districts
- COMMITTEE:** Urban Affairs —favorable, without amendment
- VOTE:** 6 ayes — Dutton, Alvarado, Elkins, Leach, J. Rodriguez, Sanford
0 nays
1 absent — Anchia
- WITNESSES:** For — Scottu Joslove; Texas Hotel and Lodging Association; (*Registered, but did not testify*: Larry Casto, City of Dallas; Phillip Jones, Dallas Convention and Visitors Bureau)

Against — None
- BACKGROUND:** HB 1400 by Elkins, enacted by the 82nd Legislature, authorized the city of Dallas to establish a Tourism Public Improvement District (PID). In 2012, the city created the district to enhance security and public safety, maintenance, marketing and promotion, funding for long-range planning for capital projects, and other services and activities approved by the Dallas City Council.

Local Government Code, secs. 372.014 through 372.020 generally describes how property taxes are determined and collected in public improvement districts. However, the City of Dallas planned to base the tourism PID's revenue stream on a 2 percent fee based on the hotel tax instead of property tax valuation.
- DIGEST:** HB 1508 would allow the municipality described in Local Government Code, sec. 372.0035 (Dallas) to collect assessments consistent with the way the city collects hotel and motel occupancy taxes. The bill would allow the city to pursue remedies for failure to pay an assessment in the same manner that it would against a hotel that failed to pay occupancy taxes.

This bill would take immediate effect if finally passed by a two-thirds record vote of the membership of each house. Otherwise, it would take effect September 1, 2013.

