

By: Nelson

S.B. No. 1180

A BILL TO BE ENTITLED

# 1 AN ACT

2 relating to hotel occupancy taxes and livestock facility use taxes  
3 for certain venue projects.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 334.254, Local Government Code, is  
6 amended by amending Subsection (a) and adding Subsection (d) to  
7 read as follows:

8                   (a) Except as provided by Subsection (c) or (d), the tax  
9 authorized by this subchapter may be imposed by a municipality or  
10 county at any rate not to exceed two percent of the price paid for a  
11 room in a hotel.

12        (d) A municipality with a population of more than 700,000  
13        located in a county with a population of more than one million that  
14        is adjacent to a county with a population of more than two million  
15        may impose the tax authorized by this subchapter at any rate not to  
16        exceed three percent of the price paid for a room in a hotel.

17 SECTION 2. Section 334.255, Local Government Code, is  
18 amended by adding Subsection (c) to read as follows:

19                   (c) This section does not apply to a municipality described  
20 by Section 334.254(d).

21 SECTION 3. Subchapter H, Chapter 334, Local Government  
22 Code, is amended by adding Section 334.2551 to read as follows:

23                   Sec. 334.2551. RATE INCREASE IN CERTAIN POPULOUS  
24 MUNICIPALITIES. (a) This section applies only to a municipality

1 described by Section 334.254(d).

2       (b) A municipality that has adopted a tax under this  
3 subchapter at a rate of less than three percent may by ordinance  
4 increase the rate of the tax to the maximum applicable rate if the  
5 increase is approved by a majority of the registered voters of that  
6 municipality voting at an election held for that purpose.

7       (c) The ballot for an election to increase the rate of the  
8 tax shall be printed to permit voting for or against the  
9 proposition: "The increase of the hotel occupancy tax for the  
10 purpose of financing \_\_\_\_\_ (insert description of venue  
11 project) to a maximum rate of \_\_\_\_\_ percent (insert new  
12 maximum applicable rate)."

13       SECTION 4. Section 334.401(1), Local Government Code, is  
14 amended to read as follows:

15           (1) "Designated facility" means:

16           (A) an approved venue project a significant [the  
17 principal] use of which is for rodeos, livestock shows, equestrian  
18 events, agricultural expositions, county fairs, or similar events;  
19 and

20           (B) a facility containing livestock stalls or  
21 pens located adjacent to the approved venue project.

22       SECTION 5. Section 334.403(b), Local Government Code, is  
23 amended to read as follows:

24           (b) The municipality or county may impose the facility use  
25 tax under this subchapter only at a designated facility that is or  
26 includes an approved venue project.

27       SECTION 6. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as  
2 provided by Section 39, Article III, Texas Constitution. If this  
3 Act does not receive the vote necessary for immediate effect, this  
4 Act takes effect September 1, 2011.