

GOVERNMENT CODE
TITLE 4. EXECUTIVE BRANCH
SUBTITLE E-1. EVENT REIMBURSEMENT PROGRAMS
CHAPTER 478. MAJOR EVENTS REIMBURSEMENT PROGRAM

SUBCHAPTER A. GENERAL PROVISIONS

The following section was amended by the 89th Legislature. Pending publication of the current statutes, see H.B. 4396, S.B. 1718 and S.B. 2004, 89th Legislature, Regular Session, for amendments affecting the following section.

Sec. 478.0001. DEFINITIONS. In this chapter:

(1) "Endorsing county" means:

(A) a county that contains a site selected by a site selection organization for an event; or

(B) a county that:

(i) does not contain a site selected by a site selection organization for an event;

(ii) is included in the market area for the event as designated by the office; and

(iii) is a party to an event support contract.

(2) "Endorsing municipality" means:

(A) a municipality that contains a site selected by a site selection organization for an event; or

(B) a municipality that:

(i) does not contain a site selected by a site selection organization for an event;

(ii) is included in the market area for the event as designated by the office; and

(iii) is a party to an event support contract.

(3) "Event" means any of the following and includes any activity related to or associated with the following:

(A) the Academy of Country Music Awards;

(B) the Amateur Athletic Union Junior Olympic Games;

(C) the Bassmaster Classic;

(D) a Big 12 Football Conference Championship game;

(E) the Breeders' Cup World Championships;

(F) the CMT (Country Music Television) Music Awards;

(G) a game of the College Football Playoff or its successor;

(H) the Confederation of North, Central America and Caribbean Association Football (Concacaf) Gold Cup;

(I) a CONVRG conference;

(J) an Elite Rodeo Association World Championship;

(K) a Federation Equestre Internationale World Cup Final;

(L) a Federation Internationale de Motocyclisme (FIM) World Supercross Championship race;

(M) the Formula One United States Grand Prix;

(N) the largest event held each year at a sports entertainment venue in this state with a permanent seating capacity, including grandstand and premium seating, of at least 125,000 on September 1, 2021;

(O) the Major League Baseball All-Star Game;

(P) the Major League Soccer All-Star Game or the Major League Soccer Cup;

(Q) a mixed martial arts championship;

(R) the Moto Grand Prix of the United States;

(S) the National Association for Stock Car Auto Racing (NASCAR):

- (i) All-Star Race;
- (ii) season-ending Championship Race; or
- (iii) Texas Grand Prix race;

(T) the National Basketball Association All-Star Game;

(U) a National Collegiate Athletic Association Final Four tournament game;

(V) the National Collegiate Athletic Association

men's or women's lacrosse championships;

(W) a national collegiate championship of an amateur sport sanctioned by the national governing body of the sport that is recognized by the United States Olympic Committee;

(X) the National Cutting Horse Association Triple Crown;

(Y) the National Hockey League All-Star Game;

(Z) the National Hot Rod Association Fall Nationals at the Texas Motorplex;

(AA) a national political convention of the Republican National Committee or the Democratic National Committee;

(BB) the National Reined Cow Horse Association (NRCHA) Championship Series;

(CC) an Olympic activity, including a Junior or Senior activity, training program, or feeder program sanctioned by the United States Olympic Committee's Community Olympic Development Program;

(DD) a presidential general election debate;

(EE) the Professional Bull Riders World Finals;

(FF) the Professional Rodeo Cowboys Association National Finals Rodeo;

(GG) a series of cricket matches or competitions within the T20 World Cup;

(HH) a Super Bowl;

(II) the United States Open Championship;

(JJ) a World Cup soccer game or the World Cup soccer tournament;

(KK) the World Games;

(LL) a World Wrestling Entertainment WrestleMania event; or

(MM) the X Games.

(4) "Event support contract" means a joinder undertaking, joinder agreement, or similar contract executed by a site selection organization and a local organizing committee, an endorsing municipality, or an endorsing county.

(5) "Fund" means the major events reimbursement

program fund.

(6) "Program" means the major events reimbursement program.

(7) "Site selection organization" means:

- (A) the Academy of Country Music;
- (B) the Amateur Athletic Union;
- (C) Bass Anglers Sportsman Society, LLC;
- (D) the Big 12 Conference;
- (E) CMT (Country Music Television) Productions Inc.;
- (F) the College Football Playoff Administration, LLC, or its successor;
- (G) the Commission on Presidential Debates;
- (H) the Confederation of North, Central America and Caribbean Association Football (Concacaf);
- (I) the Democratic National Committee;
- (J) Dorna Sports;
- (K) the Elite Rodeo Association;
- (L) Encore Live;
- (M) ESPN or an affiliate;
- (N) the Federation Equestre Internationale (FEI);
- (O) the Federation Internationale de Football Association (FIFA);
- (P) the International Cricket Council;
- (Q) the International World Games Association;
- (R) Major League Baseball;
- (S) Major League Soccer;
- (T) the National Association for Stock Car Auto Racing (NASCAR);
- (U) the National Basketball Association;
- (V) the National Collegiate Athletic Association;
- (W) the National Cutting Horse Association;
- (X) the National Football League;
- (Y) the National Hockey League;
- (Z) the National Hot Rod Association;

(AA) the National Reined Cow Horse Association (NRCHA);

(BB) Professional Bull Riders, LLC;

(CC) the Professional Rodeo Cowboys Association;

(DD) the Republican National Committee;

(EE) SX Global;

(FF) the Ultimate Fighting Championship;

(GG) the United States Golf Association;

(HH) the United States Olympic Committee;

(II) World Wrestling Entertainment; or

(JJ) the national governing body of a sport that is recognized by:

(i) the Federation Internationale de l'Automobile;

(ii) Formula One Management Limited or its successor;

(iii) the National Thoroughbred Racing Association; or

(iv) the United States Olympic Committee.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

Amended by:

Acts 2021, 87th Leg., R.S., Ch. 10 (H.B. [1472](#)), Sec. 1, eff. May 15, 2021.

Acts 2021, 87th Leg., R.S., Ch. 102 (S.B. [1265](#)), Sec. 1, eff. September 1, 2021.

Acts 2021, 87th Leg., R.S., Ch. 605 (S.B. [1155](#)), Sec. 1, eff. September 1, 2021.

Acts 2021, 87th Leg., R.S., Ch. 915 (H.B. [3607](#)), Sec. 9.006(a), eff. September 1, 2021.

Acts 2023, 88th Leg., R.S., Ch. 974 (S.B. [2325](#)), Sec. 1, eff. September 1, 2023.

Acts 2023, 88th Leg., R.S., Ch. 974 (S.B. [2325](#)), Sec. 2, eff. September 1, 2023.

Sec. 478.0002. RULES. The office may adopt rules necessary to implement this chapter.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0003. CONSTRUCTION OF CHAPTER. This chapter may not be construed as creating or requiring a state guarantee of an obligation imposed on an endorsing municipality, an endorsing county, or this state under an event support contract or another agreement relating to hosting an event in this state.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

SUBCHAPTER B. ELIGIBILITY

The following section was amended by the 89th Legislature. Pending publication of the current statutes, see S.B. [2004](#), 89th Legislature, Regular Session, for amendments affecting the following section.

Sec. 478.0051. EVENTS ELIGIBLE FOR FUNDING. (a) Only an event listed in Section [478.0001](#)(3) is eligible for funding under this chapter.

(b) A listed event may receive funding through the program only if:

(1) a site selection organization, after considering through a highly competitive selection process one or more sites not in this state, selects a site in this state for the event to be held:

(A) one time; or

(B) if the event is scheduled under an event contract or event support contract to be held each year for a period of years, one time in each year;

(2) a site selection organization selects a site in this state as:

(A) the sole site for the event; or

(B) the sole site for the event in a region composed of this state and one or more adjoining states;

(3) the event is held not more than one time in any year;

(4) the incremental increase in tax receipts determined under Section [478.0102](#) is at least \$1 million; and

(5) not later than the 30th day before the first day of the event, a site selection organization submits a plan to prevent the trafficking of persons in connection with the event to:

(A) the office of the attorney general; and

(B) the chief of the Texas Division of Emergency Management.

(c) Notwithstanding Subsection (b), an event described by Section [478.0001](#)(3)(GG) may receive funding through the program if a portion of the event is held at one or more sites located in another state or country.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

Amended by:

Acts 2023, 88th Leg., R.S., Ch. 974 (S.B. [2325](#)), Sec. 3, eff. September 1, 2023.

Sec. 478.0052. SINGLE EVENT CLASSIFICATION FOR ELIGIBILITY PURPOSES. For purposes of Section [478.0051](#):

(1) each presidential general election debate in a series of presidential debates before a general election is considered a separate, single event; and

(2) each series of games for the World Cup soccer tournament held in a market area designated for that series is considered a separate, single event.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

Amended by:

Acts 2023, 88th Leg., R.S., Ch. 86 (S.B. [1158](#)), Sec. 1, eff. September 1, 2023.

Acts 2023, 88th Leg., R.S., Ch. 974 (S.B. [2325](#)), Sec. 4, eff. September 1, 2023.

Sec. 478.00525. SINGLE YEAR CLASSIFICATION FOR ELIGIBILITY PURPOSES FOR CERTAIN SPORTING EVENTS. For purposes of Sections [478.0051](#)(b)(1) and (3), a sporting event listed in Section

478.0001(3) is considered to be held one time in each year if the event is held only one time in any annual season for that sport.

Added by Acts 2023, 88th Leg., R.S., Ch. 974 (S.B. 2325), Sec. 5, eff. September 1, 2023.

Sec. 478.0053. EXEMPTION FROM CERTAIN ELIGIBILITY REQUIREMENT FOR CERTAIN LARGE VENUES. Section 478.0051(b)(1) does not apply to an event described by Section 478.0001(3)(N). If an endorsing municipality or endorsing county requests the office to make a determination under Section 478.0102 for an event described by Section 478.0001(3)(N), the remaining provisions of this chapter apply to that event as if the event satisfied the eligibility requirements under Section 478.0051(b)(1).

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. 4174), Sec. 1.01, eff. April 1, 2021.

Amended by:

Acts 2021, 87th Leg., R.S., Ch. 10 (H.B. 1472), Sec. 2, eff. May 15, 2021.

Acts 2023, 88th Leg., R.S., Ch. 974 (S.B. 2325), Sec. 6, eff. September 1, 2023.

SUBCHAPTER C. STATE ACTIONS RELATING TO EVENTS

Sec. 478.0101. PREREQUISITES FOR OFFICE ACTION. The office may not undertake any duty imposed by this chapter unless:

(1) the municipality or county in which an event will be located submits a request;

(2) the event meets the requirements for funding under Section 478.0051 and all other funding requirements under this chapter; and

(3) the request is accompanied by documentation from a site selection organization selecting the site for the event.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. 4174), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0102. DETERMINATION OF INCREMENTAL INCREASE IN CERTAIN TAX RECEIPTS. (a) After a site selection organization

selects a site for an event in this state in accordance with an application by a local organizing committee, endorsing municipality, or endorsing county and on request of a local organizing committee, endorsing municipality, or endorsing county, the office shall determine the incremental increases in the following tax receipts that the office determines are directly attributable to the preparation for and presentation of the event for a one-year period that begins two months before the date on which the event will begin:

(1) the receipts to this state from taxes imposed under Chapters [151](#), [152](#), [156](#), and [183](#), Tax Code, and under Title 5, Alcoholic Beverage Code, in the market areas designated under Section 478.0105;

(2) the receipts collected by this state for each endorsing municipality in the market area from the sales and use tax imposed by each endorsing municipality under Section [321.101](#)(a), Tax Code, and the mixed beverage tax revenue to be received by each endorsing municipality under Section [183.051](#)(b), Tax Code;

(3) the receipts collected by this state for each endorsing county in the market area from the sales and use tax imposed by each endorsing county under Section [323.101](#)(a), Tax Code, and the mixed beverage tax revenue to be received by each endorsing county under Section [183.051](#)(b), Tax Code;

(4) the receipts collected by each endorsing municipality in the market area from the hotel occupancy tax imposed under Chapter [351](#), Tax Code; and

(5) the receipts collected by each endorsing county in the market area from the hotel occupancy tax imposed under Chapter [352](#), Tax Code.

(b) The office shall make the determination required by Subsection (a) in accordance with procedures the office develops and shall base that determination on information submitted by a local organizing committee, endorsing municipality, or endorsing county.

(c) For an event scheduled to be held each year for a period of years under an event contract or event support contract, the office shall calculate the incremental increase in the tax receipts

specified by Subsection (a) as if the event did not occur in the prior year for purposes of Section 478.0051(b)(4).

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. 4174), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0103. TIME FOR DETERMINATION REQUEST. A request for a determination of the incremental increase in tax receipts under Section 478.0102 must be submitted to the office not earlier than one year and not later than the 45th day before the beginning date of the event.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. 4174), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0104. TIME FOR DETERMINATION. The office shall determine the incremental increase in tax receipts under Section 478.0102 not later than the 30th day after the date the office receives the request for that determination and related information.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. 4174), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0105. DESIGNATION OF MARKET AREA. (a) For purposes of Section 478.0102(a)(1), the office shall designate as a market area for an event each area in which the office determines there is a reasonable likelihood of measurable economic impact directly attributable to the preparation for and presentation of the event. The office shall include areas likely to provide venues, accommodations, and services in connection with the event based on the proposal the local organizing committee provides to the office.

(b) The office shall determine the geographic boundaries of each market area.

(c) An endorsing municipality or endorsing county selected as the site for an event must be included in a market area for the event.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. 4174), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0106. ESTIMATE OF TAX REVENUE CREDITED TO FUND.

(a) Not later than the 30th day after the date a local organizing committee, endorsing municipality, or endorsing county submits a request for a determination of the incremental increase in tax receipts under Section [478.0102](#), the office shall provide an estimate of the total amount of tax revenue that would be deposited to the fund under this chapter in connection with that event if the event were held in this state at a site selected in accordance with an application by a local organizing committee, endorsing municipality, or endorsing county.

(b) A local organizing committee, endorsing municipality, or endorsing county may submit the office's estimate to a site selection organization.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0107. ECONOMIC IMPACT STUDY. (a) Not later than the 10th month after the last day of an event eligible for disbursements from the fund, using existing resources, the office shall complete a study in the market area of the event on the measurable economic impact directly attributable to the preparation for and presentation of the event.

(b) The office shall post on the office's Internet website:

(1) the results of the study conducted under Subsection (a), including any source documentation or other information on which the office relied for the study;

(2) the incremental increase in tax receipts for the event determined under Section [478.0102](#) and any source documentation or information described by Section [478.0251](#) on which the office relied to determine that increase;

(3) the documentation described by Section [478.0101](#)(3); and

(4) documentation verifying that:

(A) a request submitted under Section [478.0101](#) is complete and certified as complete by the office;

(B) the office considered the information

submitted by a local organizing committee, endorsing municipality, or endorsing county to determine the incremental increase in tax receipts under Section 478.0102 as required by Section 478.0102(b); and

(C) each deadline established under this chapter was met.

(c) This section does not require disclosure of information that is confidential under Chapter 552 or confidential or privileged under other law.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. 4174), Sec. 1.01, eff. April 1, 2021.

Amended by:

Acts 2021, 87th Leg., R.S., Ch. 915 (H.B. 3607), Sec. 9.007, eff. September 1, 2021.

Sec. 478.0108. DISTRIBUTION AND PUBLICATION OF PLAN TO PREVENT TRAFFICKING OF PERSONS IN CONNECTION WITH EVENT. The office of the attorney general may:

(1) distribute the plan required by Section 478.0051(b)(5) to appropriate law enforcement agencies and the office of the governor; and

(2) publish the plan on the Internet website of the office of the attorney general.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. 4174), Sec. 1.01, eff. April 1, 2021.

SUBCHAPTER D. FUND ESTABLISHMENT AND CONTRIBUTIONS

Sec. 478.0151. MAJOR EVENTS REIMBURSEMENT PROGRAM FUND. The major events reimbursement program fund is established outside the state treasury and is held in trust by the comptroller for administration of this subtitle.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. 4174), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0152. DEPOSIT OF MUNICIPAL AND COUNTY TAX REVENUE.

(a) Each endorsing municipality or endorsing county participating

in the program shall remit to the comptroller and the comptroller shall deposit into a trust fund created by the comptroller, at the direction of the office, and designated as the major events reimbursement program fund the amount of the municipality's or county's hotel occupancy tax revenue determined under Section [478.0102](#)(a)(4) or (5), less any amount of the revenue that the municipality or county determines is necessary to meet the obligations of the municipality or county.

(b) The comptroller, at the direction of the office, shall retain the amount of sales and use tax revenue and mixed beverage tax revenue determined under Section [478.0102](#)(a)(2) or (3) from the amounts otherwise required to be sent to the municipality under Sections [321.502](#) and [183.051](#)(b), Tax Code, or to the county under Sections [323.502](#) and [183.051](#)(b), Tax Code, less any amount of the revenue that the municipality or county determines is necessary to meet the obligations of the municipality or county, and shall deposit the retained tax revenue to the fund.

(c) The comptroller shall begin retaining and depositing the municipal and county tax revenue:

(1) with the first distribution of that tax revenue that occurs after the first day of the one-year period described by Section [478.0102](#)(a); or

(2) at a time the office otherwise determines to be practicable.

(d) The comptroller shall discontinue retaining the municipal and county tax revenue when the amount of the applicable tax revenue determined under Section [478.0102](#)(a)(2) or (3) has been retained.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0153. OTHER LOCAL MONEY. (a) In lieu of the municipal and county tax revenues remitted or retained under Section [478.0152](#), an endorsing municipality or endorsing county may remit to the office for deposit to the fund other local money in an amount equal to the total amount of municipal and county tax revenue determined under Sections [478.0102](#)(a)(2)-(5).

(b) An endorsing municipality or endorsing county must remit the other local money not later than the 90th day after the last day of an event eligible for funding under the program.

(c) For purposes of Section 478.0155, the amount deposited under this section is considered remitted local revenue.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. 4174), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0154. SURCHARGES AND USER FEES. An endorsing municipality or endorsing county may collect and remit to the office surcharges and user fees attributable to an event for deposit to the fund.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. 4174), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0155. STATE TAX REVENUE. (a) The comptroller, at the direction of the office, shall transfer to the fund a portion of the state tax revenue in an amount equal to the prevailing state sales tax rate multiplied by the amount of the local revenue retained or remitted under this chapter, including:

- (1) local sales and use tax revenue;
- (2) mixed beverage tax revenue;
- (3) hotel occupancy tax revenue; and
- (4) surcharge and user fee revenue.

(b) The amount transferred under Subsection (a) may not exceed the incremental increase in tax receipts determined under Section 478.0102(a)(1).

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. 4174), Sec. 1.01, eff. April 1, 2021.

SUBCHAPTER E. DISBURSEMENTS FROM FUND

Sec. 478.0201. DISBURSEMENT WITHOUT APPROPRIATION. Money in the fund may be disbursed by the office without appropriation only as provided by this chapter.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. 4174), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0202. DISBURSEMENT FROM FUND. (a) After approval of each contributing endorsing municipality and endorsing county, the office may make a disbursement from the fund for a purpose for which a local organizing committee, an endorsing municipality, an endorsing county, or this state is obligated under a games support contract or event support contract.

(b) In considering whether to make a disbursement from the fund, the office may not consider a contingency clause in an event support contract as relieving a local organizing committee's, endorsing municipality's, or endorsing county's obligation to pay a cost under the contract.

(c) If the office makes a disbursement from the fund, the office shall satisfy the obligation proportionately from the local and state revenue in the fund.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0203. REDUCTION OF DISBURSEMENT AMOUNT.

(a) After the conclusion of an event, the office shall compare information on the actual attendance figures provided under Section [478.0251](#) with the estimated attendance numbers used to determine the incremental increase in tax receipts under Section [478.0102](#). If the actual attendance figures are significantly lower than the estimated attendance numbers, the office may reduce the amount of a disbursement from the fund for an endorsing entity:

(1) in proportion to the discrepancy between the actual and estimated attendance; and

(2) in proportion to the amount the entity contributed to the fund.

(b) The office by rule shall:

(1) define "significantly lower" for purposes of this section; and

(2) provide the manner in which the office may proportionately reduce a disbursement.

(c) This section does not affect the remittance under Section [478.0207](#) of any money remaining in the fund.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0204. ALLOWABLE EXPENSES. (a) Money in the fund may be used to:

(1) pay the principal of and interest on notes issued under Section [478.0252](#); and

(2) fulfill obligations of an endorsing municipality, an endorsing county, or this state to a site selection organization under a games support contract or event support contract.

(b) Subject to Sections [478.0202](#) and [478.0205](#), the obligations described by Subsection (a)(2) may include the payment of:

(1) the costs relating to the preparations necessary or desirable for conducting the event; and

(2) the costs of conducting the event, including the costs of an improvement or renovation to an existing facility and the costs of the acquisition or construction of a new facility or other facility.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0205. LIMITATION ON CERTAIN DISBURSEMENTS. (a) A disbursement from the fund is limited to five percent of the cost of a structural improvement or a fixture if:

(1) an obligation is incurred under a games support contract or event support contract to make the improvement or add the fixture to a site for an event; and

(2) the improvement or fixture is expected to derive most of its value in subsequent uses of the site for future events.

(b) The remainder of an obligation described by Subsection (a) is not eligible for a disbursement from the fund, unless the obligation is for an improvement or fixture for a publicly owned facility.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0206. PROHIBITED DISBURSEMENT. The office may not make a disbursement from the fund that the office determines would be used to solicit the relocation of a professional sports franchise located in this state.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0207. REMITTANCE OF REMAINING FUND MONEY. On payment of all municipal, county, or state obligations under a games support contract or event support contract related to the location of an event in this state, the office shall remit to each endorsing entity, in proportion to the amount contributed by the entity, any money remaining in the fund.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

SUBCHAPTER F. LOCAL POWERS AND DUTIES RELATING TO EVENTS

Sec. 478.0251. REQUIRED INFORMATION. (a) A local organizing committee, endorsing municipality, or endorsing county shall provide information required by the office to fulfill the office's duties under this chapter, including:

(1) annual audited statements of any financial records required by a site selection organization; and

(2) data obtained by the local organizing committee, an endorsing municipality, or an endorsing county relating to:

(A) attendance at the event, including an estimate of the number of people expected to attend the event who are not residents of this state; and

(B) the economic impact of the event.

(b) A local organizing committee, endorsing municipality, or endorsing county must provide an annual audited financial statement required by the office not later than the end of the fourth month after the last day of the period covered by the financial statement.

(c) After the conclusion of an event and on the office's request, a local organizing committee, endorsing municipality, or

endorsing county must provide information about the event, such as attendance figures, including an estimate of the number of people who attended the event who are not residents of this state, financial information, or other public information held by the committee, municipality, or county that the office considers necessary.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0252. ISSUANCE OF NOTES. (a) To meet its obligations under a games support contract or event support contract to improve, construct, renovate, or acquire facilities or to acquire equipment, an endorsing municipality by ordinance or an endorsing county by order may authorize the issuance of notes.

(b) An endorsing municipality or endorsing county may provide that the notes be paid from and secured by:

(1) amounts on deposit or amounts to be deposited to the fund; or

(2) surcharges from user fees charged in connection with the event, including parking or ticket fees.

(c) A note issued must mature not later than the seventh anniversary of the date of issuance.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.

Sec. 478.0253. PLEDGE OF SURCHARGES TO GUARANTEE OBLIGATIONS. An endorsing municipality or endorsing county may guarantee its obligations under an event support contract and this chapter by pledging, in addition to the tax revenue deposited under Section [478.0152](#), surcharges from user fees charged in connection with the event, including parking or ticket fees.

Added by Acts 2019, 86th Leg., R.S., Ch. 301 (H.B. [4174](#)), Sec. 1.01, eff. April 1, 2021.