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July 8, 2019

The Honorable Ken Paxton
Attorney General
State of Texas
Office of the Attorney General
Attention Opinion Committee
PO Box 12548
Austin Texas 78711-2548

RQ-0296-KP
FILE # ML-48583-19
I.D. # 48583

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CHAMBER COM / AUSTIN

REQUEST FOR OPINION Re: Under Tax Code Section 351.101, can a city council provide tax revenue to improve a Chamber of Commerce Facility not owned or operated by the city?

Dear Sir:

This office has received a complaint that the City of Big Lake, Texas has expended approximately \$65,000 to repair and improve the offices of the local Chamber of Commerce. The concerned citizen complains the the Chamber of Commerce is a private organization and that tax revenue should not go to private entities without providing a direct benefit to the citizens of the city.

The city's position is that Tax Code Section 351.101(a)(1) allows that expenditure for a "visitor information center" and that the Chamber of Commerce owns and runs their visitor information center in addition to the Chamber's other functions.

351.101 states:

- (a) "Revenue from the municipal occupancy tax may be used only to promote tourism and the convention and hotel industry, and that use is limited to the following:
 - (1) the acquisition of sites for and the construction, improvement, enlarging, equipping, repairing, operation, and maintenance of convention center facilities or visitor information centers, or both."

It is my belief that because (a)(1) begins with the phrase, "the acquisition of sites...." this provision is intended for convention centers and visitor centers that are actually owned or leased by the municipality.

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Further, it is my belief that because the Chamber of Commerce is a private organization whose purpose is to promote all the private businesses of its members, this donation violates the statute that requires that the funds be, "used only to promote tourism and the convention and hotel industry".

If further information is needed to make this determination, please contact me.

Respectfully Submitted,



Laurie K. English

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