

ORDINANCE NO. 2026-11222

AN ORDINANCE AMENDING CHAPTER 16A, SECTION 16A-12 ENTITLED “DISPOSITION AND USE OF REVENUE” OF THE CODE OF CIVIL AND CRIMINAL ORDINANCES OF THE CITY OF IRVING, TEXAS, PROVIDING CHANGES TO THE DEPOSITION OF HOTEL OCCUPANCY TAX TO COMPLY WITH STATE LAW; PROVIDING A SEVERABILITY AND SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IRVING, TEXAS:

SECTION 1. That Section 16A-12 of Chapter 16A “Hotel Occupancy Tax” of The Code of Civil and Criminal Ordinances of the City of Irving, Texas is hereby amended to read as follows:

§ 16A-12. Disposition and use of revenue.

- (a) Disposition by City Council. Two-ninths (2/9) of the hotel occupancy tax as budgeted each year by the city council shall be administered by the city council and used for purposes authorized by § 351.101 of the Texas Tax Code, as amended, as authorized by the City of Irving, Texas voters under the Brimer proposition.
- (b) Disposition by Irving Convention and Visitors Bureau Board, the Irving Department of Arts and Culture Board, and the City Council. The revenue derived from seventh-ninths (7/9) of the hotel occupancy tax as budgeted each year by the city council shall be administered by the Irving Convention and Visitors Bureau Board, the Irving Department of Arts and Culture Board, and the city council and may only be used for the purposes authorized by statute (Texas Tax Code § 351.101, as amended).
 - (1) Administration of revenue by the Irving Convention and Visitors Bureau Board. Forty-seven (47) percent of the revenue derived from this tax shall be administered by the Irving Convention and Visitors Bureau Board as approved by city council.
 - (2) Administration of revenue by the Irving Department of Arts and Culture Board. Fifteen (15) percent of the revenue derived from this tax shall be administered by the Irving Department of Arts and Culture Board as approved by city council.
 - (3) Museum purposes. Five (5) percent of the revenue derived from this tax shall be dedicated for museum purposes and shall be administered by the Irving Department of Arts and Culture Board as approved by city council.
 - (4) Convention center and entertainment venue debt service. The remainder percentage of the revenue derived from this tax shall be dedicated to the payment of debt service on any obligations issued by the city relating to the convention center and entertainment venue project or for maintenance, and operations requirements of the convention center and entertainment venue as approved by city council and authorized under Chapter 351, Texas Tax Code, as amended. Once the obligations in this subsection are met the remainder dollars in this subsection

may be applied to allowable uses under subsection 16A-12(b)(1).

- (c) Notwithstanding the allocation of hotel occupancy tax revenues herein, the city council may pledge all or a portion of its hotel occupancy tax revenues to the payment of bonds or other obligations as allowed by law (Texas Tax Code § 351.102, as amended).
- (d) Notwithstanding the allocation of hotel occupancy tax in (b) herein, all hotel occupancy tax revenues generated from the Irving Convention Center Hotel shall be pledged to or otherwise used for the payment of bonds or other obligations by the city and shall not be allocated pursuant to section (b) of this section.

SECTION 2. That this ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City of Irving, and this ordinance shall not operate to repeal or affect any of such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

SECTION 3. That nothing in this ordinance shall be constructed to affect any prior tax levy, any suit or proceeding pending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or prior ordinance; nor shall any legal right or remedy of any character be lost, impaired, or affected by this ordinance.

SECTION 4. That the terms and provisions of this ordinance shall be deemed to be severable and that if the validity of any section, subsection, sentence, clause, word, or phrase of this ordinance should be declared to be invalid, the same shall not affect the validity of any other section, subsection, sentence, clause, word, or phrase of this ordinance.

SECTION 5. That this ordinance shall take effect on September 1, 2026.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF IRVING, TEXAS,
on January 29, 2026.

RICHARD H. STOPFER
MAYOR

ATTEST:

Shanae Jennings
City Secretary/Chief Compliance Officer

APPROVED AS TO FORM:

Kuruvilla Oommen
City Attorney