



Date: June 10, 2025

Mr. Christopher Tjon  
Revenue Analysis Division  
Texas Comptroller of Public Accounts  
Post Office Box 13528  
Austin, Texas 78711  
Email: Christopher.tjon@cpa.texas.gov

Via Certified Mail and Email

**Re: Submission of Resolution Pursuant to Section 334.022, Texas Local Government Code – Designation of Venue Projects in Bexar County**

Dear Mr. Tjon:

I previously submitted a Resolution on behalf of the Bexar County Commissioners Court pursuant to Section 334.022 of the Texas Local Government Code. Please find enclosed a revised Resolution that corrects an inadvertent drafting oversight in the prior version. I appreciate your consideration of the revised Resolution as the initial step toward potentially ordering an election to approve two proposed venue projects and their associated financing mechanisms.

The Commissioners Court of Bexar County, Texas has adopted the attached Resolution designating the following as venue projects under Chapter 334:

1. Arena Venue Project – Construction of a new multipurpose arena in downtown San Antonio, Texas for use by the San Antonio Spurs, including associated infrastructure such as transportation improvements, parking facilities, and related amenities.
2. Coliseum Complex Venue Improvement Project – Renovation, restoration, and repair of the Bexar County–owned Freeman Coliseum, and Frost Bank Center and related infrastructure, including building systems, accessibility improvements, and modernization of public-facing features, together with the construction, renovation, modernization, expansion, improvement and equipping of new and existing facilities to support and enhance the operations of the San Antonio Livestock Exposition, including the San Antonio Stock Show & Rodeo and related events.

The Resolution further proposes the following funding mechanisms, subject to voter approval:

- The continuation of the County's existing 5% motor vehicle rental tax, and
- An increase in the County's hotel occupancy tax from 1.75% to 2.0%, which would result in a combined hotel occupancy tax rate of 17.0% across all sources—which does not exceed the 17.0% statutory cap established in Section 334.254(d) of the Texas Local Government Code.

Pursuant to Section 334.022(b), we respectfully request your office to conduct the required analysis to determine whether the approval and implementation of the Resolution would have a significant negative fiscal impact on state revenue.

If such an impact is identified, please also provide any recommended revisions to mitigate that impact, as prescribed by statute.

We appreciate your consideration and assistance with this important economic development initiative for Bexar County and the greater San Antonio region. Should you require any additional information or documentation, please do not hesitate to contact me or my office directly.

Sincerely,



David Smith  
Bexar County Manager  
Bexar County  
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San Antonio, TX 78205  
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Enclosure:

Adopted Resolution of the Bexar County Commissioners Court (Venue Projects – New Arena and Coliseum Complex Improvements)