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[Texas Legislative Update, 88th Legislature, Regular Session | Qualified Projects Under Texas Tax Code Chapter 351, Subchapter C.](#)

Summary: The Texas Legislature enacted four bills that 1) expand the list of cities that can build qualified projects (i.e., hotel and convention center projects subject to certain specifications) under Texas Tax Code Chapter 351, Subchapter C; 2) establish a claw back mechanism if state tax revenue generated by a qualified project does not meet certain metrics, 3) require a biennial report from the Texas Comptroller of Public Accounts regarding qualified projects, and 4) clarify that the provisions in Subchapter C do not provide any additional mechanism for taking property for public purposes or economic development.

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