



Major Events Reimbursement Program

Report on the 2015 Duck Commander 500 NASCAR Race Weekend

Date of Event: April 9-11, 2015

Report Publish Date: October 28, 2016

BACKGROUND

The Major Events Reimbursement Program (formerly the "Major Events Trust Fund") permits local governments and local organizing committees to apply to the State for the establishment of a Major Events Reimbursement Fund to help pay for certain eligible costs associated with conducting specifically-named major events if all statutory and administrative requirements are met pursuant to Article 5190.14, Section 5A, Vernon's Texas Civil Statutes. The fund established for each event consists of amounts deposited by the State and local government of the estimated incremental increase in tax receipts, as determined by the State, that are directly attributable to the preparation for and presentation of the event for a one-year period. The period begins two months before the date of the event and continues for ten months thereafter. In accordance with statute, the estimated increase in tax receipts is limited to amounts collected within a designated market area, and only to amounts collected from five specific tax types.

The Legislature transferred the administration of the program from the Texas Comptroller of Public Accounts ("Comptroller's Office") to the Economic Development and Tourism Office within the Office of the Governor ("OOG") during the 84th Legislative Session, with an effective date of September 1, 2015. A number of major events that were initially approved for reimbursement by the Comptroller's Office were transferred to the Office of the Governor for the final disbursement of funds and administrative close-out. As part of these duties, Article 5190.14, Section 5A(w) requires the Office of the Governor to use existing resources to complete a post-event study in the market area of eligible major events.

This post-event economic impact study provides the best available information regarding the direct tax effects of the 2015 Duck Commander 500 NASCAR Race Weekend.

SUMMARY OF EVENT

The 2015 Duck Commander 500 NASCAR Race Weekend (the "event") was held April 9-11, 2015 at Texas Motor Speedway in Fort Worth. NASCAR was the Site Selection Organization for the event. A Site Selection Letter was submitted to the Comptroller's Office as a part of the application to the program. See Appendix A for the application, including the Site Selection Letter.

According to the attendance report provided to the Comptroller's Office by the City of Fort Worth, the endorsing municipality for the event, the total attendance was 154,000 fans. The City of Fort Worth further estimated that 35 percent of the total attendees, or 53,900, were from out-of-state. This OOG report makes no assumptions about the accuracy of this reported estimate.

METHODOLOGY

The methodology established to determine the direct tax effects of the event by the OOG began with collecting tax data for the five applicable taxes for the most precise period available. Collection of information requires interagency cooperation. Some tax data is available for a monthly period and by city or county. However, some taxes are collected statewide and are only reported quarterly or annually. Since daily tax collection data is unavailable, specific taxes collected for only the days during which the event occurred cannot be determined. After collecting the available data, the OOG compared the tax

information for the month of the event in the market area to the same month of years prior to the event. Comparing data from the event to the same time period of the following year cannot be done since the report is due prior to the following year's data being available. The OOG assessed other factors that could also affect the tax data. Some of the factors include: population growth, crowding out effects, other events being held in the market area during April 2014 (the year prior to the event being held), or different events held in the market area during April 2015 (the month the event was held). Crowding out can include locals leaving town or staying home to avoid frequented businesses due to the influx of visitors. The OOG does not have information available regarding events that do not apply to any of the Events Trust Fund programs to factor into the comparison. These reasons prevent the OOG from determining the actual amount of incremental tax increases of the 2015 Duck Commander 500 NASCAR Race Weekend utilizing existing resources.

APPLICABLE STATE TAXES

In accordance with the Major Events Reimbursement Program statute, the estimated increase in tax receipts attributed to major events are limited to amounts collected within a designated market area, and only to amounts collected from five specific tax types. The five state taxes are: 1) state sales and use taxes; 2) hotel occupancy taxes; 3) mixed beverage taxes; 4) motor vehicle rental taxes; and 5) wholesale alcoholic beverage taxes. Information on each of these tax types are summarized as follows:

Sales & Use Tax

The sales and use tax rate of 6.25 percent is assessed on all tangible personal property and certain services. The sales and use tax is collected by the Comptroller's Office either monthly, quarterly, or annually based on certain qualifications. Since the period of collection varies by business, determining the taxes directly attributable to the event is not attainable. This report reflects that data for the quarter. This tax is also likely to be affected by crowding out.

Hotel Occupancy Tax

The state hotel tax rate is 6.0 percent and is collected on either a monthly or quarterly basis. The Comptroller's Office collects only the state tax portion of the hotel tax, while cities and counties are primarily responsible for collecting their own local hotel taxes. Similar to sales and use tax, the variation of periods that the tax is collected from businesses results in an indeterminable incremental tax increase as a result of the event. Most hotels report monthly, therefore, this report reflects the monthly data.

Motor Vehicle Rental Tax

The motor vehicle gross rental receipts tax is imposed on motor vehicle rentals. The tax rate is based on the length of the rental contract listed below:

- 10% for contracts of 1-30 days
- 6.25% for contracts exceeding 30 days but no longer than 180 days.

Not all cities collect a local tax for car rental, and taxes are collected from the rental company for all rentals across the state, not by city or county. Additionally, a car might be rented from several locations for the event. For these reasons, the motor vehicle rental taxes leveraged in a period cannot be isolated and directly attributed to the event.

Mixed Beverage Tax

The gross receipts tax of 6.70 percent is charged with the sale of mixed beverages on the amount received from the sale, preparation, or service from the sale of an alcoholic beverage that is consumed on the premises of the mixed beverage permittee. The mixed beverage sales tax of 8.25 percent is imposed on the person or organization holding the mixed beverage permit and not the customer. This tax is collected monthly, but since the mixed beverage sales tax is imposed on the mixed beverage permit holder, it may not be added to the selling price as a separate charge and may not be “backed out” from the amount received. This can result in an inaccurate reporting of spending on mixed beverages by event attendees.

Title 5 ABC Tax

Tax rates vary depending on beverage type and alcohol content. The Texas Alcoholic Beverage Commission (TABC) Tax Division receives and processes monthly excise tax reports. Manufacturers of alcoholic beverages may only sell to wholesalers/distributors and the wholesalers/distributors may, in turn, sell only to the retailers. Alcoholic beverages become taxable when the beverages are sold at the retail level, and data for tax collection is only available at a state level. Additionally, the Title 5 ABC tax and the mixed beverage tax are likely to be affected by crowding out, resulting in an unmeasurable effect of the event on these taxes.

TOTAL INCREMENTAL INCREASE IN STATE TAX RECEIPTS

The Major Events Reimbursement Program statute requires the OOG to provide an estimate for the incremental increases in tax receipts expected to be generated by the event based on the five specified tax-types. For this event, the estimate was provided by the Comptroller’s Office and was comprised of both Primary Direct Spending and Secondary Direct Spending (including indirect and induced). The total estimated incremental increase to the state was \$1,573,100. Based on this amount, the Applicant was required to submit a local share of \$251,696 according to the state-to-local share ratio of 6.25:1, resulting in a total trust fund of \$1,824,796 (See Appendix B).

The breakdown of the estimated incremental increase of state taxes from the Primary and Secondary Direct Spending are shown below:

Type of Expenditure	Primary - Direct		Secondary - Indirect		Secondary - Induced	
	Spending	Taxes	Spending	Taxes	Spending	Taxes
Hotels and motels	\$2,568,798.00	\$154,127.88	\$936,136.26	\$35,527.03	\$903,965.95	\$50,103.77
Eating and Drinking Establishments	\$6,655,380.88	\$415,961.30	\$2,722,343.41	\$118,374.23	\$2,855,178.74	\$158,234.41
Alcoholic Beverages (Mixed & Title 5 ABC)	\$3,554,020.75	\$264,698.63	\$1,453,750.76	\$63,212.68	\$1,524,685.76	\$84,498.30
Event Expenses	\$1,587,706.00	\$54,811.89	\$493,674.73	\$26,519.83	\$1,186,142.31	\$65,686.46
Auto Rental	\$175,152.80	\$17,515.28	\$69,182.16	\$2,706.58	\$66,798.69	\$3,699.70
Shopping and Entertainment (Aggregated)	\$5,656,084.49	\$353,505.28	\$1,925,672.73	\$82,628.38	\$2,748,832.37	\$152,356.73
TOTAL	\$20,197,143	\$1,260,620	\$7,600,760	\$328,969	\$9,285,604	\$514,579

Note: The table does not include \$203,694 in sales taxes from ticket sales, which the Comptroller’s Office has determined to have no secondary economic impact in Texas.

Primary Spending was estimated by the Comptroller's Office based on projected attendance and projected event spending. Estimated attendee spending was broken down by five (5) expenditure categories: Food and Beverage (Sales & Use Tax); Entertainment and Shopping (Sales & Use Tax); Lodging (Hotel Occupancy Tax); Rental Car (Car Rental Tax); and Alcohol (Mixed Beverage and Title 5 ABC taxes). The estimated incremental increases in state and local taxes were then calculated for each spending category. The Comptroller's Office defined the market area for the event as Tarrant county.

Secondary Spending estimates were derived by the Comptroller's Office by inputting the results of the corresponding expenditure categories from estimated Direct Spending, along with a NAICS industry code, into the IMPLAN economic modeling software platform. The Comptroller's Office used the IMPLAN model to develop estimated tax impacts for Secondary Spending. For developing its estimated Secondary Spending, the Comptroller's Office used a statewide market area instead of the Tarrant county market area.

STATE TAX RECEIPT IMPACTS FROM DIRECT SPENDING

The following table is based on the best information the OOG was able to gather on tax receipts for the five tax-types specified in the Events Reimbursement Fund statute. The chart shows amounts for May 2015 since the event occurred in April and taxes are collected in the month following the event. All five tax types in the market area saw an increase in receipts when comparing tax receipts around the time period when the event was held with the same time period the year before. However, changes in tax receipts cannot reliably be attributed to any particular event.

Sales Tax			
	2014 Q2	2015 Q2	Difference
Tarrant	\$408,447,838	\$424,190,186	\$15,742,347
Hotel Occupancy			
	May 2014	May 2015	Difference
Tarrant	\$3,427,949	\$3,746,035	\$318,086
Car Rental			
	May 2014	May 2015	Difference
State of Texas	\$18,359,675	\$18,510,448	\$150,773
Mixed Beverage - 1. Gross Receipts and 2. Mixed Beverage Sales Tax			
	May 2014	May 2015	Difference
Tarrant	\$4,138,855	\$4,361,776	\$222,921
Title 5 ABC			
	May 2014	May 2015	Difference
State of Texas	\$18,317,212	\$18,639,220	\$322,008

EVENT DEADLINES RELATED TO PROGRAM

The following program deadlines were verified to have been completed as follows (see Appendix C for documentation):

- Application Received (including Site Selection letter): 02/19/15

- Deadline: 02/23/15, or no later than 45 days prior to the event
- Event Support Contract Received: 04/07/15
 - Deadline: 04/09/15, or prior to the event
- Attendance Certification Received: 05/11/15
 - Deadline: 05/26/15, or no later than 45 days after the event
- Local Share Received: 06/05/15
 - Deadline: 07/10/15, or no later than 90 days after the event
- Disbursement Request Received: 09/18/15
 - Deadline: 10/08/15, or no later than 180 days after the event

CONCLUSION

Given the available data and constrained to the use of existing resources, it is unlikely that the economic impact directly attributable to the preparation and presentation of the event is measurable with any reasonable degree of accuracy. Using available resources, the data is inconclusive in determining the actual economic impact of the event. Neither a positive nor negative impact is determinable since the tax information provided showed both increases and decreases in taxes collected. The available and reported tax data cannot reliably be attributed to any particular event, while some data cannot even be attributed to any particular market area. The economic variables and limited detail of tax and participant data make it impossible to isolate the incremental tax generated by one particular event to the Texas economy. The development of a reasonably accurate economic impact study requires data state government cannot feasibly capture, such as the actual number of out-of-state-visitors attributable to the event, the actual per-day spending by each event attendee for each of the five allowable tax types, and the length of stay of each attendee. The OOG will continue to examine the collection and reporting of information relating to these major events in an effort to identify options for improvement in data collection to ensure that the purposes of the statutory post-event reporting requirement can be achieved.

APPENDIX A

**CITY OF FORT WORTH
REQUEST FOR CREATION OF
MAJOR EVENTS TRUST FUND IN SUPPORT OF THE
TEXAS MOTOR SPEEDWAY
(2015)**

Duck Commander 500 NASCAR Race Weekend
*The largest event held at a venue with a permanent
seating capacity of not less than 125,000 seats,
including grandstand and premium seating*

April 9-11, 2015

**SUBMITTED UNDER ARTICLE 5190.14, SECTION 5A
TEXAS REVISED CIVIL STATUTES**



Request Worksheet to Establish an Events Trust Fund

Please submit this informational worksheet with your official request to establish an events trust fund.

This worksheet is STEP 2 in the process to establish an Event Trust Fund – Requesting that the Comptroller determine the incremental tax increase of an event. Must be received by the agency not less than 120 days prior to the event. Please submit to:

Deputy Comptroller
Comptroller of Public Accounts
111 E. 17th Street
Austin, TX 78774

SECTION 1: Endorsing Municipality or County

City of Fort Worth

Endorsing City or County

Brandy Archuleta

City or County Contact (officer or employee available to answer any/all follow-up questions)

Brandy.Archuleta@fortworthtexas.gov

Contact email

817-392-2521

Contact phone (area code and phone number)

Has the Endorsing City or County reviewed the event and found that it meets all eligibility requirements, as listed in VCTS 5190.14?

Yes No

Has the Endorsing City or County determined that it will contribute local funding ("local match") to the Events Trust Fund, if established?

Yes No

SECTION 2: Local Organizing Committee

Has the City or County authorized a Nonprofit Local Organizing Committee to enter into an agreement with the Site Selection Organization to host the event on behalf of the City or County?

Yes No

If "YES," provide the following information for the LOCAL ORGANIZING COMMITTEE:

Local Organizing Committee (LOC) designated in the official request letter

Is the LOC a registered non-profit corporation?

Yes No

LOC Tax Payer ID#

Complete Business Name

SECTION 2: Local Organizing Committee (continued)

LOC Contact Name

Contact email

Contact phone (area code and phone number)

If "NO," The City or County must directly enter into the event hosting agreement with the site selection organization.

NOTE: If your ETF request is approved, the Event Support / Event Hosting AGREEMENT will be required for submittal to receive reimbursement.

SECTION 3: Site Selection Organization

NASCAR

Site Selection Organization

City or County Contact (officer or employee available to answer follow-up questions – if different from above listed contacts)

Contact email

Contact phone (area code and phone number)

The Comptroller's office reserves the right to contact the Site Selection Organization or any other organization directly related to this event.

SECTION 4: Event Information

Duck Commander 500 NASCAR Race Weekend

Official Event Name

Texas Motor Speedway

Venue

www.texasmotorspeedway.com

Event Website

Location of this event the previous five years:

1 Fort Worth, Texas

2 Fort Worth, Texas

3 Fort Worth, Texas

4 Fort Worth, Texas

5 Fort Worth, Texas

Source of information: TMS

SECTION 4: Event Information (continued)

April 9, 2015 First Day of Activities	April 11, 2015 Last Day of Activities	April 9-11, 2015 Date of the PRIMARY Event
142,000 Anticipated TOTAL attendance at the PRIMARY event	21,000 Anticipated Out of State Attendance at the PRIMARY Event	

The Comptroller is required by statute to collect from the requestor and then evaluate the actual attendance figures for an ETF event. After this event has concluded you will need to offer final attendance figures. How do you plan on calculating these figures?

An economic impact study and attendance report will be completed at the conclusion of the event.

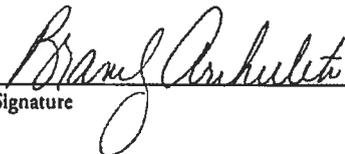
SECTION 5: Checklist

ETF Checklist of documents required to issue an Estimate of Incremental Taxes.

- ETF Request Worksheet.
- SELECTION Letter CLEARLY indicating a highly competitive selection process, and that the selection was based on an application by the endorsing city, county or local organizing committee. This selection letter should clearly indicate the selected LOC, the selected municipality, and the event date. The date must match the requested event date.
- REQUEST Letter CLEARLY indicating the municipality or county's endorsement of the event; names the LOC and the municipality or county's contact; and matches up with the Selection Letter.
- Economic information allowing the Comptroller to make a determination as to the incremental tax increase to the State of Texas.
- Affidavit signed by each endorsing city, county and/or LOC.
- Affidavit signed by party(ies) providing economic data to support this request.

You will be notified of the Estimate of Incremental Taxes following the completion of the agency's review, typically within 30 days of submission.

Signature and title of submitter (submitter should have authority to represent the Endorsing City or County as it regards this request)


Signature

Management Analyst II
Title



February 19, 2015

Honorable Glenn Hegar
Comptroller of Public Accounts, State of Texas
P.O. Box 13528
Austin, TX 78711-3528

Dear Comptroller Hegar:

The City of Fort Worth respectfully requests permission to submit the following application knowing that at this time there is legislation pending that may allow us to receive funding from the Major Events Trust Fund. The following event has been certified under the Event Trust Fund, however should the pending legislation become a law we request that this application be considered in place of the current certified event and that pursuant to Article 5190.14, Section 5A, Vernon's Texas Civil Statutes (the "Statute"), that your office prepare an estimate of the economic impact of the Duck Commander 500 NASCAR Race Weekend for purposes of establishing a Major Events Trust Fund to be funded by local and state tax revenue under the provisions of the Statute. The Duck Commander 500 is the largest event held at Texas Motor Speedway, a venue within the State of Texas with a permanent seating capacity of not less than 125,000 including grandstand and premium seating. The City of Fort Worth appreciates the State of Texas' efforts to ensure that these special events and their positive economic impact remain in Fort Worth and Texas.

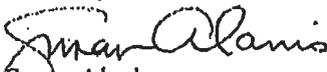
This 3 day event is important to Fort Worth and the State of Texas. As a regular season NASCAR race and one of the biggest night races of the season, the Duck Commander 500 will bring in spectators from across the world to watch as the best drivers in the sport vie for a spot in the chase for the championship. With approximately 421,810 visitor days, the event is expected to generate over \$29 million in eligible expenditures by non-Texans.

We ask that pursuant to the provisions of the Statute that you estimate the economic impact of the Duck Commander 500 NASCAR Race Weekend at Texas Motor Speedway. To that end, we have included a summary economic impact report, which sets forth the economic impact of the weekend. We propose to update these reports and provide them annually for the duration of the Major Events Trust Fund.

The City of Fort Worth is prepared to provide matching funds as set forth in the Statute to maximize the total benefit available. We agree to contribute an amount equivalent to the incremental tax increase your office determines the City will receive on account of the Event for partial funding of the Major Events Trust Fund.

We have attempted to comply with the requirements of the Statute in an efficient and thorough manner. Please review this information and contact me if you should have any questions or require further information.

Sincerely,


Susan Alanis
Assistant City Manager

CITY MANAGER'S OFFICE

CITY OF FORT WORTH * 1000 THROCKMORTON STREET * FORT WORTH, TEXAS 76102
817-392-6111 * FAX 817-392-6134



City of Fort Worth
1000 Throckmorton
Fort Worth, Texas 76102

Dear Sir or Madam:

Congratulations!

The National Association for Stock Car Auto Racing (NASCAR), as a site selection organization, has selected Texas Motor Speedway to host the Duck Commander 500 Sprint Cup race on April 11, 2015 (with associated events beginning on April 9th).

NASCAR currently makes decisions where to hold sanctioned events on an annual basis, in a highly competitive manner. Each year, prior to entering into negotiations for the following year's sanction agreements with the track facilities, NASCAR does a wholesale review of its schedule. In contemplating the sanctioning of a track, NASCAR looks at many factors, including: condition of the facility, the market area (history of supporting motorsports, promising future of motorsports support), the competition schedule, travel requirements for competitors and officials, weather conditions, past history of facility operations and management, financial health of the facility, NASCAR's overall business goals, along with other relevant considerations.

As I'm sure you are aware, there are many other venues and promoters groups that vie annually for a limited number of NASCAR events. The NASCAR Sprint Cup Series is in highest demand. However, NASCAR has successfully negotiated a 2013 Sanction Agreement with Texas Motor Speedway and chosen to again sanction NASCAR Spring Cup and other NASCAR events at this facility.

By way of further explanation, the annual assignment of specific racetracks is made on a highly competitive basis, and there is always competition among tracks in different states to obtain a second race (by removing a race from another facility). Further, there is competition when a track is currently without a NASCAR race and desires to obtain one, which, due to finite supply of dates, would necessarily have to be taken from a track in another state. In addition to the criteria described above, NASCAR obviously looks more favorably on facilities that, in addition, have the support of their state or local communities. Please note that final decision where a sanctioned event is held is in NASCAR's sole discretion and is done in furtherance of the best interests of the various industry stakeholders and the sport as a whole.

Please do not hesitate to contact me if you have any further questions or concerns.

Regards,

A handwritten signature in black ink, appearing to read "Steve O'Donnell", is written over a horizontal line.

Steve O'Donnell
Executive Vice President



Susan Combs Texas Comptroller of Public Accounts

Affidavit to be COMPLETED by any / all City, County, and/or LOC endorsing a Major Events Trust Fund, Events Trust Fund, or Motor Sports Trust Fund
AFFIDAVIT

[Affidavit to be signed and sworn (notarized) by each Endorsing Municipality, Endorsing County, and Local Organizing Committee (if applicable)]

I, Susan Alanis, an authorized representative of: the City of Fort Worth, a (local organizing committee (nonprofit organization), endorsing city or endorsing county) (circle one) that is receiving funding through the Major Events Trust Fund, Events Trust Fund, or Motor Sports Trust Fund ("the Act"), hereby swear and affirm that, to the best of my knowledge, internal controls, processes and procedures have been designed and implemented to help ensure that the recipient and its use of these funds complies with all applicable laws, rules, and written guidance from the Texas Comptroller's office. I further swear and affirm that I have reviewed the information being submitted, and that all of the statements made and information provided herein, including statements made and information provided in any attachments are true, complete, and correct to the best of my knowledge. Information provided includes but is not limited to:

- (1) a letter from the municipality or county requesting participation in the trust fund program and signed by a person authorized to bind the municipality or county;
- (2) a letter from the site selection organization on organization letterhead selecting the site in Texas;
- (3) an economic impact study or other data sufficient for the Comptroller's office to make the determination of the incremental increase in tax revenue associated with hosting the event in Texas, including a listing of any data for any related activities;
- (4) a Request Worksheet to Establish an Events Trust Fund form and any attachments; and
- (5) an Event Support Contract.

I understand that I am receiving funding under the Act for the purposes of facilitating this event: Texas 500 NASCAR Race Weekend on these dates: April 9-11, 2015

I understand that non-compliance with reporting requirements could be treated as a violation of the statute and/or program rules resulting in the possible withholding of disbursement funding.

I understand that it is a felony offense under Section 37.10, Texas Penal Code, to knowingly make a false entry in, or false alteration of, a governmental record, or to make, present, or use a governmental record with knowledge of its falsity, when the actor has the intent to harm or defraud another.

I understand that the offense of perjury, under Section 37.02, Texas Penal Code, is committed when a person, with intent to deceive and with knowledge of the statement's meaning, makes a false statement under oath or swears to the truth of a false statement previously made and the statement is required or authorized by law to be made under oath.

I understand my obligation to provide information about event expectations, performance, and expenses that are true and accurate to the best of my knowledge and ability. I also understand my obligation to immediately report any known or suspected waste, fraud, and abuse of funds received under the Act to the Texas State Auditor's Office at 1-800-892-8348. I hereby swear and affirm that I have read the entire affidavit, and I understand its contents.

Susan Alanis
Affiant Signature
Asst. City Mgr, City of Fort Worth
Title and Name of Organization

Susan Alanis
Printed Name
11/14/2014
Date

Sworn and subscribed before me by the said



Susan Alanis
(Printed Name of Recipient's Authorized Representative)

this 14 day of November, 2014

Notary Public, State of Texas

Notary's printed name: Linda M. Hirrlinger My commission expires: Feb 2, 2018 (Seal)



Affidavit to be COMPLETED by any party(ies) providing economic data to support a request for a Major Events Trust Fund, Events Trust Fund, or Motor Sports Trust Fund

AFFIDAVIT

(Affidavit to be signed and sworn (notarized) by anyone providing information to be used in the estimate of the incremental tax increase)

I, Gerald L. Grotta, am providing information to be used by a city, county or local organizing committee for the purposes of receiving funding through the Major Events Trust Fund, Events Trust Fund, or Motor Sports Trust Fund ("the Act"), and hereby swear and affirm that, to the best of my knowledge, any data provided is true and accurate, and any projections made are based on reasonable assumptions documented in the information provided. I further swear and affirm that I have reviewed the information being submitted, and that all of the statements made and information provided herein, including statements made and information provided in any attachments are true, complete, and correct, to the best of my knowledge. Information provided includes but is not limited to an economic impact study or other data sufficient for the Comptroller's office to make the determination of the incremental increase in tax revenue associated with hosting the event in Texas, including a listing of any data for any related activities:

I understand that the city, county or local organizing committee is receiving funding under the Act for the purposes of facilitating this event: Texas 500 NASCAR Race Weekend on these dates: April 9-11, 2015 and that the information will be provided by the city, county or local organizing committee as a government document

I understand that it is a felony offense under Section 37.10, Texas Penal Code, to knowingly make a false entry in, or false alteration of, a governmental record, or to make, present, or use a governmental record with knowledge of its falsity, when the actor has the intent to harm or defraud another.

I understand that the offense of perjury, under Section 37.02, Texas Penal Code, is committed when a person, with intent to deceive and with knowledge of the statement's meaning, makes a false statement under oath or swears to the truth of a false statement previously made and the statement is required or authorized by law to be made under oath.

I understand my obligation to provide information about event expectations, performance, and expenses that are true and accurate to the best of my knowledge and ability. I also understand my obligation to immediately report any known or suspected waste, fraud, and abuse of funds received under the Act to the Texas State Auditor's Office at 1-800-892-8348. I hereby swear and affirm that I have read the entire affidavit, and I understand its contents.

[Signature]
Affiant Signature

Gerald L. Grotta
Printed Name

President & CEO, Grotta Marketing Research, LLC
Title and Name of Organization

October 21, 2014
Date

Sworn and subscribed before me by the said

Gerald L. Grotta
(Printed Name of Recipient's Authorized Representative)

this 21 day of OCT, 2014

Notary Public, State of Texas

Notary's printed name: Elizabeth SALAZAR My commission expires: 11-29-2014 (Seal)



APPENDIX B



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O.Box 13528 • Austin, TX 78711-3528

April 9, 2015

Ms. Susan Alanis
Assistant City Manager - City of Fort Worth
1000 Throckmorton Street
Fort Worth, Texas 76102

Dear Ms. Alanis:

You submitted a request to establish a Major Events Trust Fund (METF) on February 19, 2015, certifying that the statutory requirements have been met and that the economic materials supplied are accurate. In light of your letter of April 8, 2015 wishing a reconsideration of this METF request following enactment of Senate Bill 293 by the 84th Legislature, our office has reconsidered an analysis of your request.

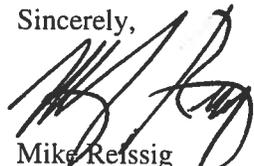
The results show the State of Texas will realize an incremental increase in tax revenue due to this event. As per statute, a Major Events Trust Fund will be established. This letter does not constitute an approval for reimbursement. Any reimbursement is subject to meeting statutory requirements, including the timely submittal of an appropriate event support contract and other documentation as required.

- **Event: “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 not less than 125,000,” (a.k.a. Duck Commander 500 NASCAR Race Weekend)**
- Location / Venue: City of Fort Worth / Texas Motor Speedway
- Dates: April 9 – 11, 2015
- Estimated incremental increase in tax revenue to the State of Texas is \$1,573,100 or 6.25 times the amount of local revenue retained or remitted to the Comptroller as local match from eligible endorsing municipalities.
- Local match required for full funding of this METF: \$251,696
- **Total contribution to the Major Event Trust Fund established for this event: \$1,824,796**

Following the event, you will need to complete and submit the attendance certification form, which has been attached to this letter for your convenience.

On behalf of the people of the State of Texas, I applaud your work to bring this event to the state and know all the out-of-state visitors will enjoy your hospitality and come back to Texas again soon. If you have any further questions, please contact Korry Castillo, manager of the Economic Development and Analysis Division, at Korry.Castillo@cpa.texas.gov or 1-800-531-5441, ext. 3-3806.

Sincerely,



Mike Reissig
Deputy Comptroller

cc: Robert Wood, Cary Dupuy, Korry Castillo

Form to be COMPLETED by request letter signatory for the below mentioned Major Events Trust Fund or Events Trust Fund

ATTENDANCE CERTIFICATION

A request was processed to establish an Event Trust Fund for the event:	“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 not less than 125,000,” (a.k.a. Duck Commander 500 NASCAR Race Weekend)
You submitted a Request letter for an event:	February 19, 2015
The Texas Comptroller of Public Accounts (CPA) mailed a fund approval letter to you on:	April 9, 2015
This affidavit is to be returned to the CPA no later than forth-five (45) days after the end of this event:	May 26, 2015
The attendance metric* identified by the CPA to evaluate the estimated number of event attendees as part of the calculations for the incremental tax impact: * If requestor has questions or concerns about how this metric was developed, please contact the CPA within 10-days of fund approval letter	58,000 fans in attendance on Saturday not residents of Texas

The TOTAL attendance at the PRIMARY EVENT was: _____

The estimated attendees NOT residents of this state for this PRIMARY EVENT was: _____

Source(s) and Methodology feel free to attach support information:

- I understand that non-compliance with reporting requirements could be treated as a violation of the statute and/or program rules resulting in the possible withholding of disbursement funding.
- I understand that it is a felony offense under Section 37.10, Texas Penal Code, to knowingly make a false entry in, or false alteration of, a governmental record, or to make, present, or use a governmental record with knowledge of its falsity, when the actor has the intent to harm or defraud another.
- I understand my obligation to provide information about event expectations and performance that are true and accurate to the best of my knowledge and ability. I also understand my obligation to immediately report any known or suspected waste, fraud, and abuse of funds received under the Act to the Texas State Auditor’s Office at 1-800-892-8348.

Requestor:

Signature: _____

Printed Name: _____

Date: _____

Send to:

Texas Comptroller of Public Accounts, Economic Development and Analysis Department, P.O. Box 13528, Austin, TX 78711-3528

APPENDIX C

Form to be COMPLETED by request letter signatory for the below mentioned Major Events Trust Fund or Events Trust Fund

ATTENDANCE CERTIFICATION

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The attendance metric* identified by the CPA to evaluate the estimated number of event attendees as part of the calculations for the incremental tax impact: <small>* If requestor has questions or concerns about how this metric was developed, please contact the CPA within 10-days of fund approval letter</small>	58,000 fans in attendance on Saturday not residents of Texas

The TOTAL attendance at the PRIMARY EVENT was: 154,000

The estimated attendees NOT residents of this state for this PRIMARY EVENT was: 53,900

Source(s) and Methodology feel free to attach support information:

Please see attached documents.

- I understand that non-compliance with reporting requirements could be treated as a violation of the statute and/or program rules resulting in the possible withholding of disbursement funding.
- I understand that it is a felony offense under Section 37.10, Texas Penal Code, to knowingly make a false entry in, or false alteration of, a governmental record, or to make, present, or use a governmental record with knowledge of its falsity, when the actor has the intent to harm or defraud another.
- I understand my obligation to provide information about event expectations and performance that are true and accurate to the best of my knowledge and ability. I also understand my obligation to immediately report any known or suspected waste, fraud, and abuse of funds received under the Act to the Texas State Auditor's Office at 1-800-892-8348.

Requestor:

Signature: 

Printed Name: Jesus J. Chopa

Date: 6-6-15

Send to:

Texas Comptroller of Public Accounts, Economic Development and Analysis Department, P.O. Box 13528, Austin, TX 78711-3528



Attendance Certification

2015 Duck Commander 500 NASCAR Race Weekend

Texas Motor Speedway

An estimated total of 8,254 campsites are available at Texas Motor Speedway. This includes all types of sites – primitive with no utilities, partial utilities, and full utilities. In some areas, the campsites are not clearly delineated, so the precise number of recreational vehicles varies.

In February 2013, NASCAR ended its policy of providing estimated attendance figures at races. TMS has seating inside the Speedway for 191,122 people. Attendance at the 2013 April NASCAR events at TMS was estimated by the media at 157,100, the 2014 events were estimated by the media to have 150,000 and the same source has published that the 2015 event had an estimated attendance of 154,000. Based on surveys conducted at both the 2013 and 2014 events, an average of 35% of individuals attending reside outside of the State of Texas.

	Individuals
RV Out of State	10,241
Other Out of State	43,659
<i>Total Out of State</i>	<i>53,900</i>
Texas RV	25,025
Other Texas	75,075
<i>Total Texas</i>	<i>100,100</i>
Total Attendance	154,000



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Fraley: With spring win in Duck Commander 500, Jimmie Johnson enjoys new season of TMS success

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By GERRY FRALEY

Staff Writer

Published: 11 April 2015 11:00 PM

Updated: 12 April 2015 12:28 AM

FORT WORTH — Jimmie Johnson became the driver for all seasons at Texas Motor Speedway on Saturday night.

Johnson ended a curious streak by winning the spring NASCAR Sprint Cup race at TMS for the first time in 14 tries. He outran Kevin Harvick and Hendrick Motorsports teammate Dale Earnhardt Jr. in late showdown to finish off the Duck Commander 500 before an estimated turnout of 154,000.

Harvick's prerace comment of "I don't know what it's like to wear the cowboy hat here" became prophetic. Harvick is now winless in 25 career Cup starts at TMS.

Johnson is the polar opposite. He thrives at Eddle Gossage's place.

Johnson, the six-time Cup champion, has led 1,017 of 7,834 career laps at TMS. This marked the fifth time in his last seven starts on this track that Johnson has led 100-plus laps.

"They have a really good setup here," Harvick said of Johnson. "They make it happen when it's time to get to the race."

That made a career split hard to explain. Johnson has been good in the spring race but great in the fall race. This was his fourth win in the last six Cup races at TMS. Three of the wins came in the fall race. He has four wins in 10 career fall races overall.

"Circumstances," said Chad Knaus, Johnson's crew chief. "We've run very well here in the spring. I don't think there's anything specific that stands out."

Johnson entered in a mini-slump, with only one top-10 finish in the previous four races leading into the Easter break. He was strong in practice and qualifying on Friday and carried that over into the race.

"The off-week was good for us to sit down, relax and reboot," Johnson said. "They brought me a fast racecar that was good all weekend."

Johnson controlled most of the race. He led 128 laps and handled the track changes as day turned to night.

Johnson had one hiccup. On a restart with 65 laps remaining, Johnson had a car that labored when stuck in traffic. He slipped to seven seconds behind temporary leader Joey Logano.

Another caution gave Johnson's team the chance to fix what had gone wrong. His crew made a chassis adjustment that brought the No. 48 Chevrolet back to life.

Jamie McMurray, who gambled by taking only two tires during the yellow-flag pit stop, led on a restart with 21 laps remaining. Johnson and Harvick needed seven laps to go by McMurray. Earnhardt was in their mirrors, making for a taut final run. Johnson got the lead when Harvick and McMurray went high, leaving him an opening to the inside.

"The end of the race was nutty," Johnson said. "Everybody was driving so hard. I hope the fans really enjoyed that one."

Johnson stymied Harvick with a series of blocking maneuvers. Harvick fell too far behind to have a chance at punting Johnson out of the way as he did to Joey Logano earlier.

Harvick made it clear in communications with crew chief Rodney Childers that he was unhappy with Johnson's moves. Johnson offered no apologies.

"When it's time to win a race, you've got to do what you've got to do," he said.

Harvick recovered from a spin to finish second. He has won or placed second in nine of his last 10 starts, but he wanted a win at the track that has tormented him.

"Maybe we'll save the first place finish for the Chase race," Harvick said.

Good luck, Jimmie Johnson has won that three times in a row.

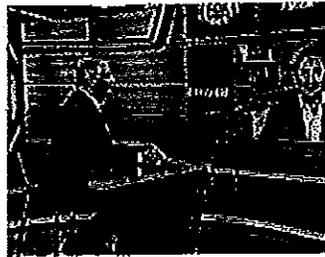
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Contact Sheet

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