



GOVERNOR GREG ABBOTT  
ECONOMIC DEVELOPMENT & TOURISM

# Major Events Reimbursement Program

Report on the 2017 NCAA Women's Final Four

Date of Event: March 31- April 2, 2017

## BACKGROUND

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The Major Events Reimbursement Program 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. 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 2017 NCAA Women's Final Four.

## SUMMARY OF EVENT

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The 2017 NCAA Women's Final Four (the "event") was held March 31- April 2, 2017 at the American Airlines Center in Dallas. The NCAA was the Site Selection Organization for the event. A Site Selection Letter was submitted to the OOG 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 OOG by the Dallas Convention & Visitors Bureau, the Applicant for the event, the total attendance was 21,124 fans. The Dallas Convention & Visitors Bureau further estimated that 61 percent of the total attendees, or 12,874, were from out-of-state. This OOG report makes no assumptions about the accuracy of this reported estimate.

## METHODOLOGY

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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 2016 (the year prior to the event being held), or different events held in the market area during April 2017 (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 2017 NCAA Women's Final Four utilizing existing resources.

## APPLICABLE STATE TAXES

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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

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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 comprised of both Primary Direct Spending and Secondary Direct Spending (including indirect and induced). The total estimated incremental increase to the state was \$1,849,673. Based on this amount, the Applicant was required to submit a local share of \$295,948 according to the state-to-local share ratio of 6.25:1, resulting in a total trust fund of \$2,145,621 (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	
	Spending	Taxes
Hotel & Motels	\$ 6,335,516	\$ 380,131
Eating & Drinking Establishments	\$ 7,958,587	\$ 497,412
Alcoholic Beverages (Mixed & Title 5 ABC)	\$ 944,536	\$ 57,381
Event Expenses	\$ 4,867	\$ 487
Auto Rental	\$ 481,014	\$ 48,101
Shopping & Entertainment (Aggregated)	\$ 10,346,163	\$ 646,635
<b>TOTAL</b>	<b>\$ 26,070,682</b>	<b>\$ 1,630,146</b>
*NOTE: There was an estimated \$853,598 in post event state tax revenue.		

Primary Spending was estimated by the OOG 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 OOG defined the market area for the event as Dallas County and surrounding counties.

Secondary Spending estimates were derived by the OOG by using an economic model to determine tourism industry employment and statutorily eligible tax impacts associated with the event.

## 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 2017 since the event occurred in April and taxes are collected in the month following the event. Three of the 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.

<b>Sales Tax</b>			
	<b>2016 Q2</b>	<b>2017 Q2</b>	<b>Difference</b>
Dallas	\$757,409,679	\$779,115,684	\$21,706,005
Tarrant	\$433,189,883	\$452,725,924	\$19,536,041
<b>Hotel Occupancy</b>			
	<b>May 2016</b>	<b>May 2017</b>	<b>Difference</b>
Dallas	\$7,385,837	\$7,471,921	\$86,084
Tarrant	\$3,980,082	\$4,104,019	\$123,938
<b>Car Rental</b>			
	<b>May 2016</b>	<b>May 2017</b>	<b>Difference</b>
State of Texas	\$20,294,924	\$19,739,797	\$(555,127)
<b>Mixed Beverage - 1. Gross Receipts and 2. Mixed Beverage Sales Tax</b>			
	<b>May 2016</b>	<b>May 2017</b>	<b>Difference</b>
Dallas	\$12,862,926	\$13,449,485	\$586,559
Tarrant	\$7,665,719	\$7,919,290	\$253,571
<b>Title 5 ABC</b>			
	<b>May 2016</b>	<b>May 2017</b>	<b>Difference</b>
State of Texas	\$18,599,317	\$18,505,430	\$(93,887)

## 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): 09/23/16
  - Deadline: 02/14/17, or no later than 45 days prior to the event
- Event Support Contract Received: 03/28/17
  - Deadline: 03/31/17, or prior to the event

- Attendance Certification Received: 05/15/17
  - Deadline: 05/17/17, or no later than 45 days after the event
- Local Share Received: 06/05/17
  - Deadline: 07/01/17, or no later than 90 days after the event
- Disbursement Request Received: 10/20/17
  - Deadline: 09/29/17, or no later than 180 days after the event

## CONCLUSION

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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

# EVENTS TRUST FUND

## Application

Office of the Governor  
Economic Development and Tourism (EDT)

**APPLICANT NAME:** City of Dallas

**APPLICANT MAILING ADDRESS:** 325 N. St. Paul, Suite 700, Dallas, TX 75201

**EVENT NAME:** 2017 NCAA Women's Final Four

**DATE(S) OF EVENT:** March 31 & April 2, 2017

**EVENT LOCATION:** American Airlines Center

**DATE APPLICATION SUBMITTED:** 9/23/16

## Events Trust Fund Application

### Event Trust Fund (ETF), Major Events Reimbursement Program (MERP) or Motor Sports Racing Trust Fund (MSRTF)

Please review the Events Fund Process document and statute before submitting this application. Links can be found at <https://texaswideopenforbusiness.com/services/event-trust-funds>.

An application will not be complete until all documents are submitted, with the exception of the Event Support Contract.

See checklist at the end of the application for required documents. Deadlines for submission are as follows:

MERP: 45 days prior to the event, but no more than 1 year before the event.

ETF & MSRTF: at least 120 days prior to the event.

*Please submit all documents to [eventsfund@gov.texas.gov](mailto:eventsfund@gov.texas.gov).*

#### SECTION 1: ENDORSING MUNICIPALITY OR COUNTY

Name of Endorsing Municipality or County:	City of Dallas
Municipality or County Contact Name:	Sheryl Budelier/ Juanita Ortiz
Contact Title:	Executive Assistant to Finance/ Assistant Director
Contact Email:	sbudelier@dallascvb.com/ juanita.ortiz@dallascityhall.com
Contact Phone Number:	214-571-1337/ 214-939-2794

1. Has the endorsing municipality or county reviewed the event and found that it meets all eligibility requirements as listed in Vernon's Texas Civil Statutes (VTCS) Section 5190.14?

Yes  No

2. Has the endorsing municipality or county determined that it will contribute local funding ("local match") to the Event Trust Fund, if established?

Yes  No

#### SECTION 2: LOCAL ORGANIZING COMMITTEE

1. Has the municipality or county authorized a nonprofit Local Organizing Committee (LOC) to enter into an agreement with the Site Selection Organization to host the event on behalf of the municipality or county?

Yes  No

2. If Question 1 is selected as "No," the municipality or county must directly enter into an Event Hosting Agreement with the site selection organization.

If "Yes," provide the following information for the LOC:

Complete Business Name of LOC:	Dallas Convention & Visitors Bureau
LOC Contact Name:	Matthew Jones

LOC Contact Title:	<b>Executive Vice President/ Chief Financial Officer</b>
Contact Email:	<b>mjones@dallascvb.com</b>
Contact Phone Number:	<b>214-571-1000</b>
LOC Tax Payer ID#:	<b>75-2456622</b>

Is the LOC designated in the official request letter submitted with the application?

Yes  No

### SECTION 3: SITE SELECTION ORGANIZATION

Full Name of Site Selection Organization:	<b>National Collegiate Athletic Association</b>
Site Selection Contact Name:	<b>Anucha Browne</b>
Site Selection Contact Title:	<b>Vice President, Women's Basketball Championships</b>
Site Selection Contact Email:	<b>abrowne@ncaa.org</b>
Contact Phone Number:	<b>317-917-6805</b>

\*EDT reserves the right to contact the Site Selection Organization or any other organization directly related to this event.

### SECTION 4: FUND REQUEST AMOUNT

Total Fund Amount Requested:	<b>\$2,145,621</b>
State Share:	<b>\$1,849,673</b>
Local Share:	<b>\$295,948</b>

\*In accordance with statute, the state share must be no more than 6.25x the local share. To calculate the Local Share, divide the State Share by 6.25.

**For MERP Applications only:**

Estimated Direct Impact Total:	<b>\$1,419,960</b>
Estimated Indirect & Induced Impact Total:	<b>\$725,661</b>

\*The Direct Impact and the Indirect & induced impact will equal the Total Fund Amount Request. These amounts include the state and local estimates.

### SECTION 5: EVENT INFORMATION

Official Event Name:	<b>2017 NCAA Women's Final Four</b>
Event Fund/Program being applied for: (ETF, MERP, MSRTF)	<b>MERP</b>
Venue(s) of Event:	<b>American Airlines Center</b>
Event Website:	<b>www.ncaa.com/womens-final-four</b>

Date(s) of the Primary Event:	March 31 & April 2, 2017
Day set-up/load-in for the event will begin:	March 27, 2017
Day strike/load-out of the event will end:	April 3, 2017
Location of Event for the Previous 5 Years: (List most recent year first)	<ol style="list-style-type: none"> <li>1. 2016- Indianapolis, IN</li> <li>2. 2015- Tampa Bay, FL</li> <li>3. 2014- Nashville, TN</li> <li>4. 2013- New Orleans, LA</li> <li>5. 2012- Denver, CO</li> </ol>
Source of Information for Previous Events:	NCAA
Other locations outside of Texas considered to host the event:	Columbus, Houston, Nashville, New Orleans, Pittsburgh, Tampa Bay
Was the site selected as a part of a multi-year agreement? If yes, what years (past and future)?	No
Anticipated Total Attendance at Primary Event:	19,450
Anticipated Out of State Attendance at Primary Event:	14,880
Desired Market Area:	City of Dallas and Surrounding Area
Additional Information:	

Upon conclusion of the event, verifiable attendance figures must be provided to EDT. The following methods will be accepted: ticket sales count, turnstile count, ticket scan count, convention attendee count, or participant totals (must be accompanied by ticket or turnstile count for MERP & MSRTF). Other methods may be accepted upon approval by EDT. Please explain which of these methods or another method, subject to approval, that will be used: **Ticket sales and turnstile counts as well as on-site survey data**

## SECTION 6: CHECKLIST

*EDT must receive the following documents (except the Event Support Contract) before it can issue an estimate of incremental taxes.*

Per statute, EDT is required to make a determination within 30 days after receiving a complete application. If an application is incomplete, the requestor will be asked to withdraw the application until a complete application can be submitted.

Events Trust Fund Application completed and signed.

Selection Letter clearly indicating a highly competitive selection process, and that the selection was based on an application by the endorsing municipality, county, or LOC. This selection letter must clearly indicate the selected LOC, the selected municipality, and the event date. The event date indicated in the letter must match the requested event date. The selection letter must be signed by the site selection organization.

Request Letter clearly indicating the municipality or county's endorsement of the event and states the LOC

(if applicable) along with the municipality or county's contact. The information in the letter should coincide with the Selection Letter.

- Economic Impact Analysis** or data sufficient for EDT to determine the incremental increase in tax revenue associated with hosting the event. The data must include an estimate of the number of attendees from out-of-state, details on the direct expenditures and direct impact data for the endorsing municipality or county hosting the event for the requested market area, and the source of the information included. For MERP's only, indirect and induced, or secondary impacts, should be included, and stated separately from the direct impact.
  
- Event Support Contract** executed between a LOC, an endorsing municipality, or an endorsing county and a site selection organization that outlines the responsibilities of each party, and signed by each party. *Due no later than the date of the event; early submission will provide EDT with the opportunity to review the contract and address any issues prior to the event.*
  
- Affidavit of Endorsing Entity** signed by each endorsing municipality, county and/or LOC.
  
- Affidavit for Economic Impact** signed by party(ies) providing economic impact analysis to support the request.

**Note: Disclosure of Information under the Public Information Act.** All documents submitted to the Office of the Governor (OOG) are subject to disclosure under the Texas Public Information Act, Chapter 552 of the Texas Government Code ("the Act"), including, but not limited to, the application, event support contract, economic impact analysis, and all disbursement documentation submitted after the event, whether created or produced by the applicant or by any third-party. If it is necessary to include proprietary or otherwise confidential information in the documents submitted, that particular information should be clearly identified as such. **Merely making a blanket claim that the all documents are protected from disclosure because they may contain some proprietary or confidential information is not acceptable, and will not render the information confidential.** Any information that is not clearly identified as proprietary or confidential will be released in accordance with the Act.

I, the authorized representative of the applicant, certify that the representations made, the facts stated in this application and all supplemental documents are true and correct, and that no relevant facts have been intentionally omitted, as evidenced by my signature below. I hereby agree, on behalf of the applicant, to comply with the reporting requirements and will provide other documentation as requested.

  
\_\_\_\_\_  
Signature

*Executive Assistant to EVP/CFO*  
\_\_\_\_\_  
Title

*9-14-16*  
\_\_\_\_\_  
Date



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ECONOMIC DEVELOPMENT & TOURISM

GREG ABBOTT  
GOVERNOR

**AFFIDAVIT**  
of Endorsing Entity

Affidavit to be completed, including signed and notarized, by any and all Municipalities, Counties, and/or LOCs endorsing an Event Trust Fund, Major Events Reimbursement Program or Motor Sports Racing Trust Fund.

A.C. Gonzalez, an authorized representative of: City of Dallas  
a [Local Organizing Committee (nonprofit corporation), endorsing municipality or endorsing county] (circle one) ("Requestor") that is receiving funding through the Event Trust Fund, Major Events Reimbursement Program or Motor Sports Racing Trust Fund ("the Act"), hereby swear and affirm that, to the best of my knowledge, the Requestor has designed and implemented internal controls, processes and procedures to help the Requestor ensure that the Requestor and its use of these funds complies with all applicable laws, rules, and written guidance from the Economic Development and Tourism Office. I further swear and affirm that I, or my duly authorized employee, representative, or agent, have reviewed the information, and that all of the statements made and information provided therein, including statements made and information provided in any attachments are true, complete, and correct to the best of my knowledge. All other information submitted as part of this request for participation is being represented by me as true and correct, and I am unaware of any information contained therein that is false, misleading, or fraudulent. Information provided includes but is not limited to:

- (1) A letter from the municipality or county requesting participation in the Events 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 Economic Development and Tourism 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) An application for an Events Trust Fund program 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: 2017  
NCAA Women's Final Four on these dates: March 31 & April 2, 2017.  
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.





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ECONOMIC DEVELOPMENT & TOURISM

GREG ABBOTT  
GOVERNOR

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, hereby swear and affirm that I have read the entire affidavit, and I understand its contents.

[Handwritten Signature]  
Affiant Signature

A. C. Gonzalez  
Printed Name

City Manager, City of Dallas  
Title and Name of Organization

9/22/16  
Date

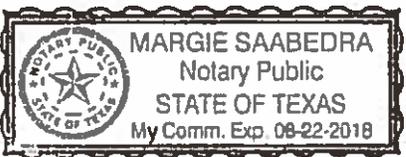
The State of Texas

County of Dallas

Before me, a Notary Public, on this day personally appeared A.C. Gonzalez, known to me to be the person whose name is subscribed to the forgoing instrument and acknowledged to me that he/she executed the same for the purpose and consideration therein expressed.

Given under my hand and seal of office this 22nd day of September, 20 16

[Handwritten Signature]  
Notary Public, State of Texas



(PERSONALIZED SEAL)

Margie Saabedra  
(Print name of Notary Public here)

My commission expires the 22nd day of August, 20 18  
**TEXAS WIDE OPEN BUSINESS**



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ECONOMIC DEVELOPMENT & TOURISM

GREG ABBOTT  
GOVERNOR

## AFFIDAVIT of Endorsing Entity

**Affidavit to be completed, including signed and notarized, by any and all Municipalities, Counties, and/or LOCs endorsing an Event Trust Fund, Major Events Reimbursement Program or Motor Sports Racing Trust Fund.**

I, Matthew A. Jones, an authorized representative of: Dallas CVR  
a [Local Organizing Committee (nonprofit corporation), endorsing municipality or endorsing county] (circle one) ("Requestor") that is receiving funding through the Event Trust Fund, Major Events Reimbursement Program or Motor Sports Racing Trust Fund ("the Act"), hereby swear and affirm that, to the best of my knowledge, the Requestor has designed and implemented internal controls, processes and procedures to help the Requestor ensure that the Requestor and its use of these funds complies with all applicable laws, rules, and written guidance from the Economic Development and Tourism Office. I further swear and affirm that I, or my duly authorized employee, representative, or agent, have reviewed the information, and that all of the statements made and information provided therein, including statements made and information provided in any attachments are true, complete, and correct to the best of my knowledge. All other information submitted as part of this request for participation is being represented by me as true and correct, and I am unaware of any information contained therein that is false, misleading, or fraudulent. Information provided includes but is not limited to:

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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.

Matthew A. Jones  
Affiant Signature

Matthew A. Jones  
Printed Name

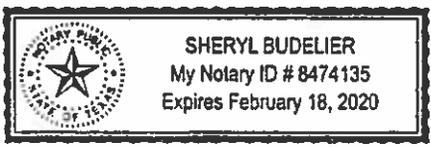
Executive VP / CFO Dallas CVIB  
Title and Name of Organization

9-14-16  
Date

The State of Texas  
County of Dallas

Before me, a Notary Public, on this day personally appeared Matthew A. Jones, known to me to be the person whose name is subscribed to the forgoing instrument and acknowledged to me that he/she executed the same for the purpose and consideration therein expressed.

Given under my hand and seal of office this 14<sup>th</sup> day of September, 2016



(PERSONALIZED SEAL)

Sheryl Budelier  
Notary Public, State of Texas

Sheryl Budelier  
(Print name of Notary Public here)

My commission expires the 18<sup>th</sup> day of Feb, 2020  
**TEXAS WIDE OPEN BUSINESS**



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GREG ABBOTT  
GOVERNOR

**AFFIDAVIT**  
**for Economic Impact Documentation**

**Affidavit to be completed, including signed and notarized, by any and all party(ies) providing economic data to support a request for an Event Trust Fund, Major Events Reimbursement Program or Motor Sports Racing Trust Fund.**

I, Don Hoyke, am providing information to be used by a City, County or Local Organizing Committee for the purpose of receiving funding through the Event Trust Fund, Major Events Reimbursement Program, or Motor Sports Racing 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 Economic Development and Tourism 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: 2017 Women's Final Four Basketball on these dates: March 31 + Apr. 12, 2017 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.





OFFICE OF THE GOVERNOR  
ECONOMIC DEVELOPMENT & TOURISM

GREG ABBOTT  
GOVERNOR

Don Hoyte  
Affiant Signature

Don Hoyte  
Printed Name

Texas Trust Funds. com  
Title and Name of Organization

8/15/2016  
Date

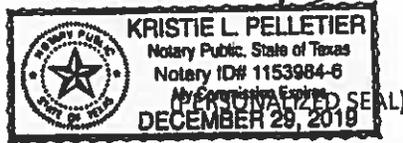
The State of Texas

County of Williamson

Before me, a Notary Public, on this day personally appeared Donald Hoyte, known to me to be the person whose name is subscribed to the forgoing instrument and acknowledged to me that he/she executed the same for the purpose and consideration therein expressed.

Given under my hand and seal of office this 15th day of August, 20 16

Kristie L Pelletier  
Notary Public, State of Texas



Kristie L Pelletier  
(Print name of Notary Public here)

My commission expires the 15th day of August, 20 16





**CITY OF DALLAS**

**September 16, 2016**

**Economic Development and Tourism  
Office of the Governor of Texas  
221 East 11<sup>th</sup> Street, Suite 400  
Austin, Texas 78701**

**Re: Request to initiate MERP – 2017 NCAA Women's Final Four**

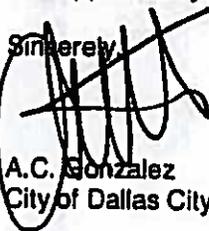
**Dear Office of the Governor:**

The City of Dallas endorses 2017 NCAA Women's Final Four and requests your office review the Economic Impact Study we submit to certify that the event qualifies for funding under the Major Events Reimbursement Program (such funds being referred to individually, collectively, and interchangeably, as the "Fund") pursuant to article 5190.14, VERNON'S TEXAS CIVIL STATUTES, Section 5A (the "Act"). In addition, we request your office provide an estimate of the economic gain to the state under the MERP as a result of Dallas hosting this event and also undertake the Office of the Governor responsibilities and duties set forth in the Act with respect to the Fund for this event.

The National Collegiate Athletic Association has awarded the 2017 event to the City of Dallas and the Dallas Convention & Visitors Bureau after a highly competitive bid process and considering various sites and venues across the country. The event is scheduled to take place March 31 & April 2, 2017 at the American Airlines Center. The City of Dallas and the Dallas Convention & Visitors Bureau will enter into a joinder agreement to provide responsibilities in the administration of the Major Events Reimbursement Program.

We are extremely excited to host this prestigious event in Dallas and within the state of Texas and appreciate your efforts to make this event a success.

Sincerely,

  
A.C. Gonzalez  
City of Dallas City Manager



P.O. Box 6222  
Indianapolis, Indiana 46206  
Telephone: 317/917-6222

Shipping/Overnight Address:  
1802 Alonzo Watford Sr. Drive  
Indianapolis, Indiana 46202

[www.ncaa.org](http://www.ncaa.org)

November 17, 2014

VIA ELECTRONIC MAIL

Ms. Monica Paul  
Executive Director  
Dallas Sports Commission  
325 North St. Paul Street, Suite 700  
Dallas, TX 75201-3874

Dear Monica:

The NCAA Division 1 Women's Basketball Committee is pleased to confirm that Dallas will serve as the host city and Big 12 Conference will serve as the host conference for the 2017 NCAA Women's Final Four to be conducted Friday, March 31 and Sunday, April 2 in American Airlines Center. Congratulations to the City of Dallas, Big 12 Conference and the entire Dallas Bid Committee!

The bid process was indeed a long journey. Along each step of the way, the Dallas team did a remarkable job. We appreciate the work and effort your group put into the creation of the bid proposal, hosting the committee and staff on our site visit and your final presentation in Indianapolis. Your commitment, passion and vision for the Women's Final Four were evident in each phase of the bid process and it was truly a pleasure for our staff to work with you and your team members throughout the process.

At this time, our staff would like to work with you and the appropriate members of your bid committee/local organizing committee (LOC) to finalize the LOC agreement, competition venue agreement, bid specifications, financial commitment/budget and hotel agreements with a goal of completion by the end of the year. The Women's Basketball Coaches Association (WBCA) will be contacting you directly regarding next steps relative to contracting their hotels and convention needs.

We would also like to extend an invitation for members of your bid committee/LOC to attend the 2015 Women's Final Four in Tampa Bay, Florida. Attending the 2015 Women's Final Four will provide representatives of your city with opportunities to observe the activities, attend host meetings and enjoy a week-long celebration of NCAA women's basketball.

Attendance at the 2015 Women's Final Four will be at the host city's expense and is not required. Should representatives of your host city decide to attend, the NCAA staff will ensure that game tickets, hotel accommodation, selected invitations and WBCA credentials are made available to members of the official travel party. Host cities are invited to send an official travel party not to exceed five individuals of which we recommend the bid preparer/executive director of the LOC, facility representative and host institution/conference representative should attend. The additional two positions can be filled by a representative of the sports commission, CVB, city, or whomever you deem most appropriate.

**National Collegiate Athletic Association**

*An association of more than 1,200 members serving the student-athlete*  
Equal Opportunity/Affirmative Action Employer

# APPENDIX B



OFFICE OF THE GOVERNOR  
ECONOMIC DEVELOPMENT & TOURISM

GREG ABBOTT  
GOVERNOR

October 10, 2016

Ms. Sheryl Budelier  
Executive Assistant to Finance  
Dallas Convention & Visitors Bureau  
325 N. St. Paul, Suite 700  
Dallas, Texas 75201

Dear Ms. Budelier:

The Office of the Governor has completed its review of the application and economic information submitted by the Dallas Convention and Visitors Bureau for the establishment of a Major Events Reimbursement Program Trust Fund under Section 5A relating to NCAA Women's Final Four 2017 (the "event"). Based on the representations and the information submitted and certified in the application, the event meets the eligibility requirements set by the Texas Legislature in article 5190.14 of the Texas Revised Civil Statutes. Establishment of an Event Trust Fund is therefore required by law, and upon receipt of the local share, a fund will be established as follows:

Event:	NCAA Women's Final Four 2017
Project Code:	171014
Location:	Dallas, TX
Market Area:	Dallas County and surrounding counties
Venue:	American Airlines Center
Date(s):	March 31 & April 2, 2017

The estimated incremental increase in tax revenue to the State of Texas is \$1,849,673 or 6.25 times the amount of local revenue retained or remitted to the Texas Comptroller of Public Accounts as local funds from eligible endorsing municipalities.

Local funds required:	\$ 295,948
Total contribution to the Event Trust Fund established for this event:	\$2,145,621

Attendance metric used to estimate the incremental increase in tax revenue: 19,450 average of both game days



Page Two  
Ms. Budelier  
October 10, 2016

Following the event, you will need to complete and submit the Attendance Certification Form, which is enclosed for your convenience. The Attendance Certification Form and supporting documentation must be submitted no later than 45 calendar days after the conclusion of the event.

The local funds must be submitted no later than 90 calendar days after the conclusion of the event. If the funds for the local share amount are not submitted by the 90-day deadline, the Event Trust Fund will not be available for disbursement.

To initiate a disbursement from an Event Trust Fund, a Disbursement Request Form, Disbursement Request Worksheet and all supporting documentation must be submitted no later than 180 calendar days after the conclusion of the event. The establishment of an Event Trust Fund does not entitle or guarantee that disbursements from the fund will be available for the reimbursement of any particular expenditure relating to the event. All disbursements will be subject to the requirements of article 5190.14 of the Texas Revised Civil Statutes, the Event Fund Program Administrative Rules under Title 10, Chapter 184 of the Texas Administrative Code, and the policies and guidelines of the Economic Development & Tourism Office within the Office of the Governor, including timely submittal of the Event Support Contract, Attendance Certification Form, local funds, Disbursement Request Form, and other documentation as required.

If you have further questions, please contact Governor Abbott's Office of Economic Development & Tourism at [eventsfund@gov.texas.gov](mailto:eventsfund@gov.texas.gov) or (512) 936-0100.

Sincerely,

A handwritten signature in blue ink that reads "Bryan Daniel". The signature is fluid and cursive, with the first name "Bryan" and last name "Daniel" clearly legible.

Bryan Daniel  
Executive Director  
Economic Development & Tourism  
Office of the Governor

BD: wsn

# APPENDIX C



OFFICE OF THE GOVERNOR  
ECONOMIC DEVELOPMENT & TOURISM

GREG ABBOTT  
GOVERNOR

### ATTENDANCE CERTIFICATION

(Must be submitted no later than 45 days after conclusion of the event):

Event application submittal date:	September 23, 2016
Economic Development and Tourism (EDT) event application approval date:	October 14, 2016
Attendance Certification to be submitted to EDT no later than forty-five (45) days after the event date:	May 15, 2016
The attendance metric* identified by EDT to evaluate the estimated number of event attendees as part of the calculations for the incremental tax impact:	19,450 average attendees at both for both game days

\* If Applicant has questions or concerns about how this metric was developed, please contact us within 10 days of fund approval letter

**To be completed by the Applicant:**

Event Name: NCAA Women’s Final Four 2017

The TOTAL attendance at the PRIMARY EVENT was: 21124

The estimated attendees NOT residents of Texas for the PRIMARY EVENT was: 12874

Source(s) and methodology used to obtain attendance totals. The following methods will be accepted: ticket sales count, turnstile count, ticket scan count, convention attendee count, or participant totals (must be accompanied by ticket or turnstile count for MERP & MSRTF). If you are submitting another method, it should have previously been approved by EDT. Ticket Sales Report per day, participant lists for WBCA, On-site Survey Results, and Ticket Drop Counts per day.

- 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.





OFFICE OF THE GOVERNOR  
ECONOMIC DEVELOPMENT & TOURISM

GREG ABBOTT  
GOVERNOR

Authorized Official (must be signed by event application signatory or successor):

 _____	 _____
Signature	Printed Name
 _____	 _____
Title and Name of Organization	Date

Submit the signed Attendance Certification to the Office of the Governor, Economic Development and Tourism at [eventsfund@gov.texas.gov](mailto:eventsfund@gov.texas.gov)

