



GOVERNOR GREG ABBOTT  
ECONOMIC DEVELOPMENT & TOURISM

# Major Events Reimbursement Program

Report on the 2022 WWE WrestleMania 38

Dates of Event: April 2 - 3, 2022

## 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 Texas Government Code Chapter 478. Major Events Reimbursement Program. 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, Texas Government Code Chapter 478. Major Events Reimbursement Program Section 478.0107 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 2022 WWE WrestleMania 38.

## SUMMARY OF EVENT

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The 2022 WWE WrestleMania 38 (the "Event") was held April 2 - 3, 2022 at AT&T Stadium in Arlington. The application was submitted by the Dallas Sports Commission (the “Applicant”). The City of Arlington and the City of Dallas were the endorsing entities for the Event. The World Wrestling Entertainment 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.

The Applicant was required to have an average daily attendance of 76,926 during April 2- 3, 2022. According to the attendance report provided to the OOG by the Dallas Sports Commission, the Applicant for the event, the total attendance was 56,369 fans. The Applicant further estimated that 0 percent of the total attendees, or 0, 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 2021 (the year prior to the event being held), or different events held in the market area during April 2022 (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 2022 WWE WrestleMania 38 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 \$7,721,892. Based on this amount, the Applicant was required to submit a local share of \$1,235,503 according to the state-to-local share ratio of 6.25:1, resulting in a total trust fund of \$8,957,395 (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	\$ 22,864,642	\$ 1,371,878
Eating & Drinking Establishments	\$ 28,276,560	\$ 1,767,285
Alcoholic Beverages (Mixed & Title 5 ABC)	\$ 17,256,696	\$ 1,183,809
Event Expenses	\$ 0	\$ 0
Auto Rental	\$ 1,767,252	\$ 176,725
Shopping & Entertainment (Aggregated)	\$ 30,632,940	\$ 1,914,558
<b>TOTAL</b>	<b>\$ 100,798,090</b>	<b>\$ 6,414,256</b>
*NOTE: There was an estimated \$3,498,891 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 Tarrant County.

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 2022 since the event occurred in April and taxes are collected in the month following the event. All five tax types in the market area except for sales tax 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>2021 Q2</b>	<b>2022 Q2</b>	<b>Difference</b>
Tarrant County	\$458,432,432	\$638,715,283	\$180,282,851
Dallas County	\$791,624,005	\$1,095,200,608	\$303,576,603
<b>Hotel Occupancy</b>			
	<b>May 2021</b>	<b>May 2022</b>	<b>Difference</b>
Tarrant County	\$3,914,681	\$5,510,013	\$1,595,332
Dallas County	\$5,795,080	\$9,402,551	\$3,607,470
<b>Car Rental</b>			
	<b>May 2021</b>	<b>May 2022</b>	<b>Difference</b>
State of Texas	\$34,890,990	\$43,319,056	\$ 8,428,066
<b>Mixed Beverage - Gross Receipts &amp; Mixed Beverage Sales Tax</b>			
	<b>May 2021</b>	<b>May 2022</b>	<b>Difference</b>
Tarrant County	\$9,458,693	\$10,350,406	\$891,712
Dallas County	\$15,171,264	\$18,134,358	\$2,963,094.04
<b>Title 5 ABC</b>			
	<b>May 2021</b>	<b>May 2022</b>	<b>Difference</b>
State of Texas	\$19,130,104	\$23,162,363	\$4,032,259

## 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): February 11, 2022
  - Deadline: February 16, 2022, or no later than 30 days prior to the event
- Event Support Contract Received: March 17, 2022
  - Deadline: April 1, 2022, or prior to the event

- Attendance Certification Received: June 11, 2022
  - Deadline: May 18, 2022, or no later than 45 days after the event
- Local Share Received: June 28, 2022
  - Deadline: July 2, 2022, or no later than 90 days after the event
- Disbursement Request Received: September 28, 2022
  - Deadline: September 30, 2022, 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:** Dallas Sports Commission

**APPLICANT MAILING ADDRESS:** 3535 Grande Avenue, Dallas, TX 75210

**EVENT NAME:** WWE WrestleMania 38

**DATE(S) OF EVENT:** April 2-3, 2022

**EVENT LOCATION (CITY):** Arlington, TX

**DATE APPLICATION SUBMITTED:** 2-10-22 



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

Please review the Events Trust Fund Guidelines document and applicable statutes and rules before submitting this application. Links can be found at <https://gov.texas.gov/business/page/event-trust-funds-program>.

An application is not complete until all required documents are submitted, with the exception of the Event Support Contract and the MERP required Human Trafficking Prevention Plan. See checklist in Section 7 of the application for required documents.

Deadlines for submission are as follows:

ETF & MSRTF: No later than 120 days prior to the first day of the event.

MERP: No later than 45 days prior to the first day of the event, but not earlier than 1 year before the event. Not later than the 30th day before the first day of the event, a site selection organization must submit a plan to prevent the trafficking of persons in connection with the event to the Office of the Attorney General and the Chief of the Texas Division of Emergency Management (see Guidelines document for trafficking plan submittal details).

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

**SECTION 1: ENDORSING MUNICIPALITY OR COUNTY**

<b>Name of Endorsing Municipality or County:</b>	City of Arlington, City of Dallas
<b>Municipality or County Contact Name:</b>	Trey Yelverton, Sheryl Budelier/Rosa Fleming
<b>Contact Title:</b>	City Manager, Program Coordinator/Director of Convention & Event Services- City of Dallas
<b>Contact Email:</b>	trey.verlverton@arlingtontx.gov, sheryl@visitdallas.com/rosa.fleming@dallascityhall.com
<b>Contact Phone Number:</b>	817-459-6100; 214-571-1337/214-939-2794

- Has the endorsing municipality or county reviewed the event and found that it meets all eligibility requirements as listed in Texas Government Code Chapter 478. Major Events Reimbursement Program, Chapter 479. Motor Sports Racing Trust Fund, or Chapter 480. Events Trust Fund?  
**Yes**  **No**
- 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**

- 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 the Event Support Contract with the Site Selection Organization.

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

Complete Business Name of LOC:	Dallas Sports Commission
LOC Contact Name:	Monica Paul
LOC Contact Title:	Executive Director
Contact Email:	monica@dallasports.org
Contact Phone Number:	214-571-1057

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:	World Wrestling Entertainment
Site Selection Contact Name:	John Saboor
Site Selection Contact Title:	Executive Vice President of Special Events
Site Selection Contact Email:	john.saboor@wwecorp.com
Contact Phone Number:	407-377-6854

\*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:	\$8,957,395
State Share:	\$7,721,892
Local Share:	\$1,235,503

\*In accordance with statute, the State Share must be no more than 6.25 times the Local Share. To calculate the Local Share, divide the State Share by 6.25. Total Fund = State Share + Local Share.

#### For MERP Applications only:

Estimated Direct Impact Total:	\$6,946,954
Estimated Secondary Impact Total:	\$2,010,441

\*Direct Impact + Secondary Impact = Total Fund. Calculate the Total Fund, and then determine the Local Share and State Share.

## SECTION 5: EVENT INFORMATION

Official Event Name:	WWE WrestleMania 38
Event Fund/Program being applied for: (ETF, MERP, MSRTF)	MERP
Venue(s) of Event:	AT&T Stadium, American Airlines Center, Kay Bailey Hutchison Convention Center Dallas
Event Website:	www.wwe.com/shows/wrestlemania/wrestlemania-38 & www.dallaswrestlemania.com
Date(s) of the Primary Event:	April 2-3, 2022
Day set-up/load-in for the event will begin:	March 18- April 1, 2022
Day take-down/load-out of the event will end:	April 4-7, 2022
Location of Event for the previous 5 years: (List most recent year first)	<ol style="list-style-type: none"> <li>1. Tampa, FL (2021)</li> <li>2. Cancelled- (2020)</li> <li>3. East Rutherford, NJ (2019)</li> <li>4. New Orleans, LA (2018)</li> <li>5. Orlando, FL (2017)</li> <li>6. Arlington, TX (2016)</li> </ol>
Source of information for previous Events:	WWE
Other locations outside of Texas considered to host the event:	Detroit, Orlando, Houston, New Orleans, Phoenix, Miami, New York/New Jersey, Santa Clara, Tampa, London, Los Angeles
Was the site selected as a part of a multi-year agreement? If yes, what years (past and future)?	No
Will there be a fee charged by the Site Selection Organization, which must be paid as a condition to holding the event, including host fees, sanction fees, participation fees, or bid fees for the event?*	Yes
If yes, what is the <b>total</b> amount of the above referenced fee(s)?*	\$350,000
Additional information:	


\*Reimbursement will not be made for such a fee in excess of the amount listed. See TAC Rule § 184.45(18).

## SECTION 6: ECONOMIC IMPACT INFORMATION

Please provide the following information. The information provided should align with the information provided in the Economic Impact Statement.

**Estimated Attendance Chart:** Complete the chart in the supplemental excel document and include with the submission of the application. Instructions for completing the chart and an example are in the worksheet.

**Estimated Attendance Data:** The information provided below should align with the information provided in the Estimated Attendance Chart.

Desired Market Area (area that will be affected by the economic impact of the event. This is usually the county in which the event is held and may sometimes include adjacent counties):	DFW MSA
Primary event day(s) on which attendance counts will be collected and used for reporting attendance after the event:	April 2 & 3, 2022 
Anticipated Daily Average Attendance at Primary Event (average of the total estimated attendance from the day(s) listed above):	85,030
Anticipated Out-of-State Attendance at Primary Event:	82,640
Anticipated percentage of all attendees that will be from Out-of-State:	49.1%
Anticipated percentage of total attendance from Texas, but who are visiting from outside of the market area:	19.4%

**Spending Rates and Percentages:** Provide the estimated daily average spending in the following categories for all attendees below. Include only taxable expense(s) (e.g. most food purchased at a grocery store is not taxed and would not be included, but food purchased at a restaurant is taxed and may be included.)

Spending Rate for Food & Non-Alcoholic Beverages:	\$72.73
Spending Rate for Shopping & Entertainment:	\$95.00
Spending Rate for Alcoholic Beverages:	\$20.78
What percentage of all attendees will consume alcoholic beverages?	83.0%
Spending Rate for Hotel:	\$173.00
What percentage of all attendees will stay in hotels?	65.7%
On average, how many people per hotel room?	2.42
Spending Rate for Car Rental:	\$30.00
What percentage of all attendees will rent cars?	33.5%
On average, how many people per rental car?	2.42

## SECTION 7: ATTENDANCE REQUIREMENT

In accordance with TAC Rule § 184.13(d), 184.23(d) and 184.30, no later than 45 days after the event, the total actual attendance and the estimated number of attendees that are not residents of Texas at the event must be provided to EDT. Supporting documentation must be submitted for verification. The following methods will be accepted: ticket sales count, turnstile count, ticket scan count, convention registration check-in count, or participant totals (must be accompanied by ticket or turnstile count for MERP & MSRTF). Other methods may be approved by the OOG in its sole discretion prior to the first day of the event.

Please explain which of these methods or another method, subject to approval, that will be used:

Credential lists for staff, production, tv, delegates, and spectator ticket sales reports with zip codes for ticket sales each night.

## SECTION 8: CHECKLIST

***EDT must receive the following documents (except the Event Support Contract and Human Trafficking Prevention Plan) by the application deadline before it can issue an estimate of incremental taxes.***

EDT is statutorily required to make a determination within 30 days after receiving a complete application. If an application is incomplete, it will not be processed until all required information is submitted. Early submission is encouraged.

- Events Trust Fund Application** completed and signed by someone the applying entity has determined is eligible to bind the applying entity.
- Estimated Attendance Chart** completed with information that aligns with the Economic Impact Study. Submitted in pdf format.
- Endorsement Documentation** from the endorsing municipality or endorsing county requesting participation in the trust fund program and signed by a person authorized to bind the municipality or county. The documentation should clearly indicate the municipality or county's endorsement of the event and the name of the LOC, if applicable. The information in the document should coincide with the Selection Letter.
- Selection Letter** A signed letter from the Site Selection Organization selecting the site in Texas that clearly indicates and describes a highly competitive selection process by which site selection occurred, 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 or county, and the event date. The event date indicated in the letter must match the requested event date.
- Economic Impact Study** or other data sufficient for EDT to make the determination of the estimated incremental increase in tax revenue directly attributable to the preparation or presentation of the event, including data for any related activities. The Study should contain detailed information on the direct expenditures for the event in the requested market area relating to the economic activity of attendees and other persons associated with the event. The study may also include information on event expenditures, if available. For MERP's only, secondary

impacts must be included, and stated separately from the direct impact in order for these impacts to be considered in development of the EDT estimate.

- Affidavit for Economic Impact** signed by the person(s) who prepared the Study for the application.
- Affidavit of Endorsing Entity** signed by each endorsing municipality, county and/or LOC.
- Human Trafficking Prevention Plan (MERP Only)** No later than the 30th day before the first day of the event, the Site Selection Organization must submit a plan to the trafficking of persons in connection with the event to the office of the attorney general and the chief of the Texas Division of Emergency Management. Plans shall be submitted to the following contacts:
  - Captain James T. (Tim) Ferguson – Office of the Attorney General [james.ferguson@oag.texas.gov](mailto:james.ferguson@oag.texas.gov)
  - Suzannah Jones – Texas Division of Emergency Management [suzannah.jones@dps.texas.gov](mailto:suzannah.jones@dps.texas.gov)
- Event Support Contract** is a contract by and between a Site Selection Organization and a local organizing committee, an endorsing municipality, or an endorsing county setting out the representations and assurances of the parties with respect to the selection of a site in this state for the location of an event, and the requirements and costs necessary for the preparation or presentation of an event. Due before the first day of the event, early submission will provide EDT with the opportunity to review the contract and address any issues prior to the event.

**Note: Disclosure of Information under the Public Information Act.** All documents submitted to the Office of the Governor (OOG) may be 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

Monica Paul

\_\_\_\_\_  
Name (Printed)

Executive Director

\_\_\_\_\_  
Title

Feb 8, 2022

\_\_\_\_\_  
Date



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## 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, Trey Yelverton, an authorized representative of the City of Arlington, 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: WWE WrestleMania 38 on these dates: April 2-3, 2022. 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



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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

Trey Yelverton  
Printed Name

City Manager - City of Arlington  
Title and Name of Organization

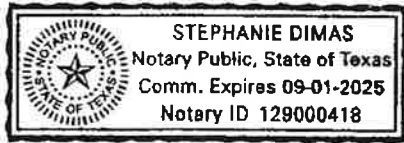
2/7/2022  
Date

The State of Texas

County of Tarrant

Before me, a Notary Public, on this day personally appeared Trey Yelverton, 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 7th day of February, 2022



(PERSONALIZED SEAL)

[Signature]  
Notary Public, State of Texas

Stephanie Dimas  
(Print name of Notary Public here)

My commission expires the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_





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## 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, T.C.Broadnax, 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: WWE WrestleMania 38 on these dates: April 2 -3, 2022. 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



OFFICE OF THE GOVERNOR  
ECONOMIC DEVELOPMENT & TOURISM

GREG ABBOTT  
GOVERNOR

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.

Affiant Signature

tc broadnax

Printed Name

City Manager City of Dallas

Title and Name of Organization

Feb 10, 2022

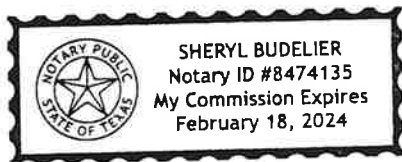
Date

The State of Texas

County of Dallas

Before me, a Notary Public, on this day personally appeared T. C. Broadnax, 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 10 day of Feb, 2022

  
Notary Public, State of Texas

(PERSONALIZED SEAL)

  
(Print name of Notary Public here)

My commission expires the 18 day of Feb, 2024



OFFICE OF THE GOVERNOR  
ECONOMIC DEVELOPMENT & TOURISM

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 an application for an Event Trust Fund, Major Events Reimbursement Program or Motor Sports Racing Trust Fund.**

I, Chris W. Johnson, 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: WrestleMania 38 on these dates: April 2-3, 2022 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.

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OFFICE OF THE GOVERNOR  
ECONOMIC DEVELOPMENT & TOURISM

GREG ABBOTT  
GOVERNOR

*[Handwritten Signature]*

Affiant Signature

*Chris W Johnson*

Printed Name

*Principal, Economic Analytics Consulting, LLC*

Title and Name of Organization

*2/4/2022*

Date

The State of Texas

County of Fort Bend

Before me, a Notary Public, on this day personally appeared Chris W Johnson, 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 4<sup>th</sup> day of February, 20 22

*Stephanie Johnson*

Notary Public, State of Texas



(PERSONALIZED SEAL)

*Stephanie Delane Johnson*

(Print name of Notary Public here)

My commission expires the 22<sup>nd</sup> day of August, 20 22



OFFICE OF THE GOVERNOR  
ECONOMIC DEVELOPMENT & TOURISM

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 an application for an Event Trust Fund, Major Events Reimbursement Program or Motor Sports Racing Trust Fund.**

I, Monica Paul, 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.

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OFFICE OF THE GOVERNOR  
ECONOMIC DEVELOPMENT & TOURISM

GREG ABBOTT  
GOVERNOR

*Monica Paul*

Monica Paul

Affiant Signature

Printed Name

Executive Director Dallas Sports Commission

Feb 8, 2022

Title and Name of Organization

Date

The State of Texas

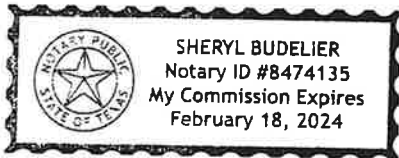
County of Dallas

Before me, a Notary Public, on this day personally appeared Monica Paul, 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 8 day of Feb., 2022

*S. Budelier*  
Notary Public, State of Texas

(PERSONALIZED SEAL)



*Sheryl Budelier*  
(Print name of Notary Public here)

My commission expires the 18 day of Feb., 2024



OFFICE OF THE GOVERNOR  
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, Monica Paul, an authorized representative of Dallas Sports Commission, 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;
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ECONOMIC DEVELOPMENT & TOURISM

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*Monica Paul*

Monica Paul

Affiant Signature

Printed Name

Executive Director Dallas Sports Commission

Feb 8, 2022

Title and Name of Organization

Date

The State of Texas

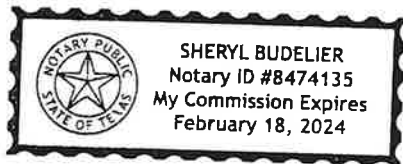
County of Dallas

Before me, a Notary Public, on this day personally appeared Monica Paul, 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 8 day of Feb, 2022

*Sheryl Budelier*

Notary Public, State of Texas



(PERSONALIZED SEAL)

*Sheryl Budelier*

(Print name of Notary Public here)

My commission expires the 18 day of Feb, 2024





OFFICE OF THE GOVERNOR  
ECONOMIC DEVELOPMENT & TOURISM

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 an application for an Event Trust Fund, Major Events Reimbursement Program or Motor Sports Racing Trust Fund.**

I, James D. Woods, Ph.D., 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: WrestleMania 38 on these dates: April 2-3, 2022 and that the information will be provided by the City, County or Local Organizing Committee as a government document.

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OFFICE OF THE GOVERNOR  
ECONOMIC DEVELOPMENT & TOURISM

GREG ABBOTT  
GOVERNOR

*[Handwritten Signature]*

Affiant Signature

James D. Woods, Ph.D.

Printed Name

Principal, Economic Analytics Consulting, LLC

Title and Name of Organization

2/4/2022

Date

The State of Texas

County of Fort Bend

Before me, a Notary Public, on this day personally appeared James D. Woods, 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 4<sup>th</sup> day of February, 20 22



Stephanie Johnson  
Notary Public, State of Texas

(PERSONALIZED SEAL)

Stephanie Delane Johnson  
(Print name of Notary Public here)

My commission expires the 22<sup>nd</sup> day of August, 20 22



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 Fund – WWE WrestleMania 38

Dear Office of the Governor:

The City of Dallas endorses the WWE WrestleMania 38 and requests your office review the Economic Impact Study we submit to certify that the event qualifies for funding under the MERP Fund (such funds being referred to individually, collectively, and interchangeably, as the “Fund”) pursuant to Texas Government Code Chapter 478. MERP.

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 Code with respect to the Fund for this event.

World Wrestling Entertainment has awarded the 2022 event to the City of Dallas and the Dallas Sports Commission after a highly competitive bid process and considering various sites and venues across the country. The event is scheduled to take place April 2 – 3, 2022 at the AT&T Stadium, American Airlines Center & Kay Bailey Hutchison Convention Center Dallas. The City of Dallas and the Dallas Sports Commission will enter into a joinder agreement to provide responsibilities in the administration of the MERP Fund.

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,

T.C. Broadnax  
City of Dallas City Manager

Feb 10, 2022

Date



February 7, 2022

Monica Paul  
Dallas Sports Commission  
325 N St Paul Street, Suite 700  
Dallas, Texas 75201

Dear Monica:

**World Wrestling Entertainment (WWE)** is pleased to inform you that the Dallas Sports Commission, the City of Dallas and the City of Arlington have been selected after a competitive bid process of other cities located outside the state of Texas as the hosting entity for **WWE WrestleMania 38** from April 2-3, 2022 at AT&T Stadium in Arlington, Texas with ancillary events ancillary official events, including without limitation, Superstore Axxess fan experience at the Kay Bay Hutchison Convention Center March 31 – April 4, 2022, Friday Night Smackdown and Hall of Fame Induction Ceremony at the American Airlines Center on April 1, 2022 NXT Stand and Deliver at the American Airlines Center on April 2, 2022, and Monday Night Raw at American Airlines Center on April 4, 2022 (collectively, "**WrestleMania Week**").

In addition, WWE looks forward to working with Dallas and Arlington to identify community champion organizations to further the legacy that WWE hopes to provide by leaving a positive impact to residents of host cities. Community events include hospital visits, Hire Heroes Panel, UNICEF Kid Power, Girl Up Legacy Project, Be A STAR Rally, Community Champion Showcase, and Make-A-Wish Circle of Champions with additional potential legacy projects to be incorporated into the schedule.

Congratulations, and we look forward to working with the Dallas Sports Commission and other stakeholders within north Texas to create a spectacular and memorable event.

Sincerely,

A handwritten signature in black ink, appearing to read 'John P. Saboor'.

John P. Saboor  
Executive Vice President  
Special Events

JPS/bs

# APPENDIX B



GOVERNOR GREG ABBOTT  
ECONOMIC DEVELOPMENT & TOURISM

March 7, 2022

Ms. Monica Paul  
Executive Director  
Dallas Sports Commission  
1807 Ross Avenue, Suite 450  
Dallas, Texas 75201

Dear Ms. Paul:

Thank you for your interest in the establishment of an Event Trust Fund. The Office of the Governor has completed its review of the application and economic information submitted by the Dallas Sports Commission for the establishment of an Event Trust Fund under Texas Government Code Chapter 478. Major Events Reimbursement Program relating to WWE WrestleMania 38 (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. 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:	WWE WrestleMania 38
Project Code:	221030
Location:	Arlington, TX
Market Area:	Dallas County and Tarrant County
Venue:	AT&T Stadium
Dates:	April 2 – 3, 2022

The estimated incremental increase in tax revenue to the State of Texas is \$7,721,892.00 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:	\$1,235,503.00
Total contribution to the Event Trust Fund established for this event:	\$8,957,395.00

Attendance metric used to estimate the incremental increase in tax revenue: 76,926 daily average of all attendees (March 31 – April 3, 2022)

Page Two  
Ms. Paul  
March 7, 2022

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 Chapter 478. Major Events Reimbursement Program, the Event Fund Program Administrative Rules under Title 10, Chapter 184 of the Texas Administrative Code, and the policies and guidelines of the Office of Economic Development & Tourism 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.

This letter addresses only the establishment of an Event Trust Fund under Chapter 478. Major Events Reimbursement Program and does not constitute approval of the event for any other purpose or supersede any applicable laws, including executive orders.

If you have any questions or need further assistance, please contact Gene Cervenka at [gene.cervenka@gov.texas.gov](mailto:gene.cervenka@gov.texas.gov) or (512) 936-0534. If you'd like to reach another member of the program staff, they can be reached at [eventsfund@gov.texas.gov](mailto:eventsfund@gov.texas.gov) or (512) 936-0100.

Thank you for all that your organization does to support the Texas economy.

Sincerely,



Adriana Cruz  
Executive Director  
Economic Development & Tourism

AC: gc

# APPENDIX C





GOVERNOR GREG ABBOTT  
ECONOMIC DEVELOPMENT & TOURISM

**ATTENDANCE CERTIFICATION**

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

Submit this completed form and all supporting documentation to [eventsfund@gov.texas.gov](mailto:eventsfund@gov.texas.gov).  
An Attendance Certification submitted without supporting documentation may be rejected, and the event ineligible for disbursement.

**Event Name: WWE WrestleMania 38**

**Event Dates: 04/02/22 – 04/03/22**

**Event Location: Arlington**

**Applicant: Dallas Sports Commission**

Event application submittal date:	February 11, 2022
Economic Development and Tourism (EDT) event application approval date:	March 7, 2022
<b>Attendance Certification due date:</b>	<b>May 18, 2022</b>
The attendance metric* identified by EDT to evaluate the estimated number of event attendees as part of the calculations for the incremental tax impact:	76,926 daily average of all attendees (03/31/22 – 04/03/21)
Estimated percentage of attendees NOT residents of Texas for the PRIMARY EVENT:	49%

\*If Applicant has questions or concerns regarding how this metric was developed, please contact EDT within 10 days of receiving the fund approval letter.

**To be completed by the Applicant:**

The TOTAL attendance at each PRIMARY EVENT DAY:	03/31/22	3,841
	04/01/22	43,217
	04/02/22	91,475
	04/03/22	86,945

The estimated total attendees not residents of Texas for the primary event (all days) was: 157,670  
The estimated percentage of attendees not residents of Texas for the primary event (all days) was: 70%

The following attendance methodologies will be accepted: ticket sales count, turnstile count, ticket scan count, convention registration check-in 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.

**What is the source and methodology used to obtain attendance totals?**

Ticket sales data for all venues from Ticketmaster and Seat Geek and credential numbers from WWE.

- 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.

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



Signature

Monica Paul

Printed Name

Monica Paul Executive Director- Dallas Sports Commission

Title and Name of Organization

Jun 11, 2022

Date