

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

April 27, 2003

TO: Honorable Fred Hill, Chair, House Committee on Local Government Ways and Means

FROM: John Keel, Director, Legislative Budget Board

IN RE: HB2076 by Casteel (Relating to the hotel occupancy tax imposed by certain counties.),
Committee Report 1st House, Substituted

No fiscal implication to the State is anticipated.

The bill would amend Chapter 352 of the Tax Code to allow a county imposing a tax under Section 352.002(a)(5) to use the county hotel occupancy tax, in addition to other authorized purposes, to acquire a site for and constructing and improving a visitor information center.

The bill would increase the maximum population required for a county under Section 352.002(a)(5) to impose a county hotel occupancy tax.

Under current law, Bandera County no longer qualifies to impose a county hotel occupancy tax under 352.002(a)(5) because its population has exceeded the maximum of 17,500. The bill would increase the maximum population to 30,000, thereby allowing Bandera County to keep its eligibility.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JK, SD