

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

April 21, 2003

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

FROM: John Keel, Director, Legislative Budget Board

IN RE: HB2718 by Smith, Wayne (Relating to the allocation and use of municipal hotel occupancy taxes in certain municipalities bordering bays and estuaries.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would allow a home-rule municipality that borders an estuary or bay in this state and that has a population of less than 80,000, to use not more than one percent of their municipal hotel occupancy tax revenue for purposes outlined in Section 351.105(a)(1) or (2) of the Tax Code, to clean and maintain a public beach, or to mitigate coastal erosion on a public beach.

Local Government Impact

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

Source Agencies:

LBB Staff: JK, WP, SD