

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**April 26, 2003**

**TO:** Honorable Frank Madla, Chair, Senate Committee on Intergovernmental Relations

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE: SB1466** by Lindsay (Relating to the financing of convention center hotels by certain counties.), **As Introduced**

**No fiscal implication to the State is anticipated.**

The bill would amend Chapter 352 of the Tax Code to include in the definition for "convention center complex" or "convention center facilities" in a county with a population of more than 3.3 million hotels owned by the county or by a nonprofit local government corporation sponsored by the county created under Chapter 431 of the Government Code, within 1,000 feet of a convention center or stadium. The bill would make a conforming definitional change in Section 1477.302 of the Government Code.

The bill would allow revenue from the county hotel occupancy tax to be used by a county having a population of more than 3.3 million for the acquisition of sites for and the construction, improvement, equipping, operation, repairing, and maintenance of hotels owned by that county or owned by a nonprofit local government corporation sponsored by that county, within 1,000 feet of a convention center or stadium.

The bill would take effect immediately if it receives a two-thirds vote in each house; otherwise, it would take effect September 1, 2003.

Currently, only Harris County has a population of more than 3.3 million.

**Local Government Impact**

Because the bill would not have statewide impact on units of local government of the same type or class, no comment from this office is required by the rules of the House/Senate as to its probable fiscal implication on units of local government.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JK, DLBa