

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION**

**May 26, 2007**

**TO:** Honorable David Dewhurst , Lieutenant Governor, Senate  
Honorable Tom Craddick, Speaker of the House, House of Representatives

**FROM:** John S. O'Brien, Director, Legislative Budget Board

**IN RE: SB765** by Eltife (Relating to the use of municipal hotel occupancy taxes for the enhancement and upgrading of sports facilities and fields by certain municipalities. ), **Conference Committee Report**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Section 351.101 of the Tax Code relating to the use of municipal hotel occupancy taxes for the enhancement and upgrade of sports facilities and fields by certain municipalities. Under the provisions of the bill, a municipality that has a population of at least 34,000 but no more than 36,000 and is located in a county that has a population of 90,000 or less would be allowed to use its municipal hotel occupancy tax for the enhancement and upgrade of sports facilities and fields.

According to the Comptroller of Public Accounts, only Huntsville and Texarkana would meet the criteria established under the provisions of the bill.

The bill would take effect immediately upon enactment if it receives two-thirds vote in each house; otherwise, it would take effect September 1, 2007.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

**LBB Staff:** JOB, JRO, SD, EB