

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

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**May 5, 2009**

**TO:** Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

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

**IN RE: HB749** by Darby (Relating to the authority of certain counties to impose a hotel occupancy tax for the maintenance and operation of a coliseum in the county.), **As Engrossed**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Chapter 352 of the Tax Code, regarding the county hotel occupancy tax.

The bill would take effect immediately upon enactment, if it receives two-thirds vote in each house. Otherwise, it would take effect September 1, 2009.

**Local Government Impact**

Based on the geographical limitations set forth in the bill, the only location affected would be Scurry County. The bill would allow the commissioners court to impose a hotel occupancy tax not to exceed two percent. The bill would restrict the use of this new tax revenue source to the maintenance and operation of a coliseum in the county. While the impact cannot be estimated, if the county hotel tax was levied at the full 2 percent rate, the local revenue could be up to \$75,000 in the first full year.

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

**LBB Staff:** JOB, TP, MN, SD