

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 19, 2009

TO: Honorable Joe Straus, Speaker of the House, House of Representatives

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

IN RE: HB1789 by Maldonado (Relating to the use of municipal hotel occupancy tax revenue to enhance and upgrade sports facilities, coliseums, and multiuse facilities in certain municipalities.), **As Passed 2nd House**

No fiscal implication to the State is anticipated.

The bill would amend Section 351.101 of the Tax Code to add certain municipalities to the entities authorized to use revenue from a municipal hotel occupancy tax for the promotion of tourism by the enhancement and upgrading of existing sports facilities or fields if the municipality owns the facilities or fields.

Local Government Impact

For a municipality affected by the proposed change to Section 351.101, an additional usage of hotel occupancy tax revenue would have no direct fiscal impact, although indirectly, it could create a savings if another revenue source had been used for enhancing and upgrading existing sports facilities or fields.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, SD, DB, JRO, JB, MN