

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

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

**April 4, 2009**

**TO:** Honorable Rene Oliveira, Chair, House Committee on Ways & Means

**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 in certain municipalities.), **Committee Report 1st House, Substituted**

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

The bill would amend the Tax Code to add a municipality with a population of at least 13,000 but less than 39,000 that is located in a county that has a population of at least 200,000 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 an applicable municipality, 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, MN, DB