

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

March 31, 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.), **As Introduced**

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 34,000 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