

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

April 21, 2009

TO: Honorable Allan Ritter, Chair, House Committee on Natural Resources

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

IN RE: HB2608 by Miller, Doug (Relating to the powers of a recreational district board in a county with frontage on the Guadalupe and Comal Rivers.), **Committee Report 1st House, Substituted**

No significant fiscal implication to the State is anticipated.

The portion of the bill that would have a fiscal impact on a governmental entity would exempt these persons from paying the state hotel occupancy tax in certain recreational districts: employees of the United State government conducting official business in the district or persons occupying lodging on which the state hotel occupancy tax would otherwise be imposed if those persons were staying in the lodging because of evacuation from their home in the event of an emergency and the state has temporarily suspended collection of the tax.

The revenue loss would depend on the frequency in which these situations would occur and for what duration; however, because of the limited location, it is anticipated that the fiscal impact to the state would not be significant.

Local Government Impact

Because the bill would not have statewide impact on units of local government of the same type or class, no comment from this office is required by the rules of the House/Senate as to its probable fiscal implication on units of local government.

Source Agencies:

LBB Staff: JOB, SZ, DB, SD