

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

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

**Revision 1**

**April 30, 2009**

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

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

**IN RE: HB3098** by Bolton (Relating to the use by certain municipalities of hotel occupancy tax revenue for the construction of a recreational venue near hotels.), **Committee Report 1st House, Substituted**

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

The bill would amend the Tax Code to authorize another use of revenue from a municipal hotel occupancy tax in certain municipalities if certain conditions are met. Among the conditions would be that if the revenue is used to construct a recreational venue in the immediate vicinity of area hotels, the municipality would pay for the maintenance of the venue from the municipality's general funds.

**Local Government Impact**

It is assumed that an applicable municipality would use revenue from a municipal hotel occupancy tax for the purpose stated in the bill if the municipality has sufficient funds to meet the costs of maintenance of the recreational venue.

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:**

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