

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

April 28, 2009

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

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

IN RE: HB3425 by Hughes (Relating to the use of municipal hotel occupancy taxes.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 351 of the Tax Code, regarding the municipal hotel occupancy tax. The bill would add, as a new permissible use for these tax revenues, signage to direct the public to sights and attractions in the municipality.

The bill would take effect immediately upon enactment, assuming it receives the required two-thirds vote. Otherwise, the bill would take effect September 1, 2009.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD, DB