

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

April 19, 2009

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

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

IN RE: HB3953 by Turner, Chris (Relating to an exemption from the state hotel occupancy tax for certain veterans traveling to receive health care at a United States Department of Veterans Affairs facility.), **As Introduced**

Depending upon the number of Veterans who would qualify for the exemption, there could be an indeterminate amount of revenue loss to the state.

The bill would amend Chapter 15, Tax Code, relating to an exemption from the state hotel occupancy tax for certain Veterans.

Under the provisions of the bill, a Veteran who travels 200 or more miles to a U.S. Department of Veterans Affairs facility for health care services, would be exempted from the state hotel occupancy tax. The Comptroller of Public Accounts would be required to issue a letter of exemption to Veterans who frequently travel such distances and to adopt rules necessary to implement the provisions of this bill.

The Comptroller indicates the number of Veterans affected by the bill's provisions is unknown, therefore the fiscal implications of the exemption cannot be determined.

The bill would take effect September 1, 2009.

Local Government Impact

The impact to units of local government cannot be estimated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD