

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 5, 2013

TO: Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB3127 by Lucio III (Relating to the use of hotel occupancy tax revenue for the maintenance and operation of a coliseum in certain counties.), **As Introduced**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would amend Chapter 352 of the Tax Code, regarding county hotel occupancy taxes.

The bill would allow a county authorized to impose a tax under Section 352.002(a)(11) and that is adjacent to the Gulf of Mexico to use revenues from its county hotel occupancy tax for the construction, improvement, enlarging, equipping, repairing, operation, and maintenance of a coliseum or multiuse facility in the county.

The bill would take effect immediately upon receiving two-thirds majority vote in each house. Otherwise, the bill would take effect September 1, 2013.

Local Government Impact

Under the provisions of the bill, Cameron County would qualify. For an applicable county, 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 this purpose.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, AG