

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 22, 2013

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB3475** by Paddie (relating to information relating to hotel occupancy tax receipts.),
Committee Report 1st House, Substituted

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 403 of the Government Code, regarding the Comptroller of Public Accounts (Comptroller).

The bill would add new Section 403.01155 to stipulate that the Comptroller may not publish a report that reveals the gross or taxable receipts of a hotel that remits state hotel occupancy taxes. Under the bill's provisions this information would still be considered public and individuals could request information regarding the gross or taxable receipts of a hotel that remits state hotel occupancy taxes under Chapter 552 of the Government Code. The bill would direct the Comptroller to establish procedures to enable the electronic exchange of information described in this section with another state agency.

The bill would take effect September 1, 2013.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, AG