

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: **HB3643** by Harper-Brown (relating to the allocation of revenue from the municipal hotel occupancy tax by certain municipalities.), **Committee Report 1st House, Substituted**

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| <p>No fiscal implication to the State is anticipated.</p> |
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The bill would amend Chapter 351 of the Tax Code, regarding municipal hotel occupancy taxes.

The bill would prohibit a municipality from reducing the tax revenue spent under certain conditions.

The bill would extend the expiration of the section describing the allocation of revenue from the municipal hotel occupancy tax for the arts in a municipality with a population of more than 190,000 and that is located in a county in which another municipality with a population of more than one million is predominantly located.

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

Because the bill would not have statewide impact on units of local government of the same type or class, no comment from this office is required by the rules of the House/Senate as to its probable fiscal implication on units of local government.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, AG, KK, SD