

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

April 27, 2015

TO: Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB3615** by Isaac (Relating to the use of hotel occupancy tax revenues in certain municipalities.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Subsection 351.101(a) of the Tax Code, regarding the use of municipal hotel tax revenue, to authorize a municipality with a population of at least 40,000 and through which the San Marcos River flows to use municipal hotel tax revenue for the enhancement of sports facilities.

Local Government Impact

According to the Comptroller of Public Accounts, the city of San Marcos would be affected by the bill's provisions. For an applicable municipality, 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 the enhancement of sports facilities.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, AG