

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION**

**April 6, 2015**

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

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** **HB3629** by Raney (Relating to use and allocation of municipal hotel occupancy tax revenues for certain municipalities.), **As Introduced**

**No fiscal implication to the State is anticipated.**

The bill would amend the Tax Code regarding the use and allocation of municipal hotel occupancy tax revenues for certain municipalities.

**Local Government Impact**

The bill would allow the city of Bryan to use revenue from the municipal hotel tax to promote tourism and the convention and hotel industry by constructing, operating, or expanding a sporting related facility or sports field owned by the municipality if the majority of events at the facility or fields are directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels in the municipality.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, KK, AG