

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: HB3772 by Nevárez (Relating to the use of municipal hotel occupancy tax revenue to enhance and upgrade sports facilities and fields in certain municipalities.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Tax Code Section 351.1076, regarding the allocation of revenue, which sets requirements for municipalities spending revenues from this tax for the enhancement and upgrading of existing sports facilities or fields.

Local Government Impact

The bill would exclude the city of Pecos from the requirements of Section 351.1076 regarding the amount of hotel occupancy tax that may be used for the promotion of tourism by the enhancement and upgrading of existing sports facilities or fields.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, AG