

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 18, 2017

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB1494 by Morrison, Geanie W. (Relating to the use of municipal hotel occupancy tax revenue by certain municipalities.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 351 of the Tax Code, regarding municipal hotel occupancy taxes, to add new Section 351.1075 to authorize a municipality that is the county seat of a county (1) described by Section 352.002(a)(6) of this code; (2) with a population of less than 30,000; and (3) that includes a state park and a national wildlife refuge, to use municipal hotel occupancy taxes for the encouragement, promotion, improvement and application of the arts.

The bill would have no state or local revenue implications.

The bill would take effect immediately if it receives a vote of two-thirds of all the members elected to each house; otherwise it would take effect September 1, 2017.

Local Government Impact

The bill would authorize the City of Rockport to use municipal hotel occupancy taxes for the encouragement, promotion, improvement and application of the arts.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, SD