

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

**FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION**

**April 6, 2017**

**TO:** Honorable Gary Elkins, Chair, House Committee on Government Transparency & Operation

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

**IN RE:** **HB1924** by Elkins (Relating to the availability of certain hotel occupancy tax information.), **As Introduced**

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

The bill would amend Chapter 156 of the Tax Code, regarding the state hotel occupancy tax, relating to the availability of certain hotel occupancy tax information.

The bill would add new Section 156.155 to prohibit, in Subsection (a), a state agency from posting on a public Internet website information that identifies the taxable receipts of an individual business that is contained in or derived from a record, report, or other document required to be provided under this chapter

New Subsection (b) acknowledges that the information referenced in Subsection (a) is public information under Section 552.002 of the Government Code (public information), that a state agency is required to provide access to the information in the manner provided by Chapter 552, and that the exceptions to required disclosures in that chapter do not apply to the information in the new Subsection (a).

The Comptroller's Internet website provides an online tool to search by county or city for specific hotels and their taxable receipts. The bill would have no state revenue implications.

This bill would take effect immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise it would take effect September 1, 2017.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

**LBB Staff:** UP, LBO, SD, KK