

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 10, 2017

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB2871** by Guillen (Relating to the use of county hotel occupancy taxes by certain counties.), **As Introduced**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would amend Chapter 352 of the Tax Code, regarding county hotel occupancy taxes.

The bill would amend Section 352.103, regarding the use of revenue for counties with no municipality, to add subsection (b) as an exception to the use of revenue that would apply only to a county with no municipality that owns an airport. The county so described could use county hotel occupancy tax revenue for general improvement and beautification projects that encourage tourism, and also for repairs and improvements to the county airport.

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

The bill would alter the permissible use of county hotel occupancy tax revenue in Jim Hogg County.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD