

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: **HB3973** by Burrows (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 351.10711 to authorize a municipality that is the county seat of a county that has a population of more than 10,000 and contains a portion of Mound Lake, to use municipal hotel occupancy taxes to maintain, enhance, or upgrade a sports facility or field.

The bill would have no state revenue implications.

This 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 modify the allowable use of municipal hotel occupancy tax revenue in the City of Brownfield.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SZ, SD