

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

March 20, 2017

TO: Honorable Craig Estes, Chair, Senate Committee on Natural Resources & Economic Development

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB1086 by Seliger (Relating to the availability of certain hotel occupancy tax information.), **As Introduced**

<p>No fiscal implication to the State is anticipated.</p>
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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).

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, SZ, SD, KK