

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 9, 2019

TO: Honorable Dustin Burrows, Chair, House Committee on Ways & Means

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: HB1197 by Button (Relating to the allocation of hotel occupancy tax revenue collected by certain municipalities.), **As Introduced**

No fiscal implication to the State is anticipated.

This bill would amend Section 351.103 of the Tax Code, regarding the allocation of municipal hotel occupancy tax revenue, to exempt a municipality that has a population of at least 200,000 and shares a border with 1) a municipality described by Section 351.102(e)(7) and 2) Lake Ray Hubbard from the requirement that 50 percent of municipal hotel occupancy tax revenue be used for advertising, solicitations, and promotional programs to attract tourists to the city or its vicinity.

The bill would take effect September 1, 2019.

The bill would have no state revenue implications.

Local Government Impact

The bill would modify the allowable use of municipal hotel occupancy tax revenue in the City of Garland.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD