

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

**FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION**

**May 10, 2019**

**TO:** Honorable Brian Birdwell, Chair, Senate Committee on Natural Resources & Economic Development

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

**IN RE: HB2199** by King, Tracy O. (Relating to the use of municipal hotel occupancy tax revenue in certain municipalities.), **As Engrossed**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Subsection 351.1066(a) of the Tax Code, regarding the allocation of municipal hotel occupancy taxes, to authorize a municipality that is the county seat of a county with a population of at least 8,500 and that contains part of Chaparral Wildlife Management Area, to issue bonds payable with hotel tax revenue for certain limited sporting facilities.

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 Carrizo Springs.

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

**LBB Staff:** WP, SZ, KK, SD