

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

No fiscal implication to the State is anticipated.

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, KK, SD