

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 16, 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.), **Committee Report 2nd House, Substituted**

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 or a municipality that has a population of not more than 25,000, that contains a cultural heritage museum, and that is located in a county that borders the United Mexican States and the Gulf of Mexico, 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 and the City of San Benito.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SZ, SD