

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 8, 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: HB4152 by Nevárez (Relating to use of hotel occupancy tax be certain counties.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 352 of the Tax Code, regarding county hotel occupancy taxes.

The bill would add Section 352.114 to authorize a county to use its hotel tax revenue to provide for the maintenance of a national park with more than 400,000 acres located in its county in the event the park's essential visitor operations are significantly curtailed for more than three consecutive days due to a lack of federal appropriation of funding or due to an emergency. The bill would also have a limitation requirement on the county's use of hotel tax revenue.

The 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, 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 Brewster County.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD