

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: **HB4158** by Zwiener (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 Chapter 351 of the Tax Code, regarding municipal hotel occupancy taxes, to add new Section 351.10692. The new section would authorize a municipality that has applied for or received International Dark Sky Community designation to use revenue from municipal hotel tax for the promotion and preservation of dark skies through construction and maintenance of infrastructure that reduces light pollution and sky glow.

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 the Cities of Horseshoe Bay, Dripping Springs, Wimberley, and Woodcreek.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD