

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

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

**April 3, 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: SB320** by Flores (Relating to the use of municipal hotel occupancy tax revenue in certain municipalities.), **As Introduced**

<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 with a population of not more than 15,000 that is located in a county through which the Frio River flows and an interstate highway crosses, and that has a population of at least 15,000, to issue bonds payable with hotel tax revenue for certain limited sporting facilities.

This 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 affect the manner in which the City of Pearsall could allocate its municipal hotel tax revenue.

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

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