

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 5, 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: SB1262 by Johnson (Relating to the allocation of hotel occupancy tax revenue collected by certain municipalities.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

The bill would amend Subsection 351.101(a)(6) of the Tax Code, regarding the use of municipal hotel tax revenue, to authorize a municipality with a population of at least 200,000 and shares a border with a municipality described by Section 351.102(e)(7) and Lake Ray Hubbard, to use municipal hotel tax revenue for expenses, including promotion, related to certain sporting events and the promotion of tourism by the enhancement and upgrading of certain sports 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 Garland.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, SZ, KK