

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 2, 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: **SB1319** by Birdwell (Relating to an annual report submitted to the comptroller by a county that imposes certain hotel occupancy taxes.), **As Introduced**

<p>No significant fiscal implication to the State is anticipated.</p>
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The bill would amend Subchapter A of Chapter 352 of the Tax Code, regarding county hotel occupancy taxes, to add Section 352.009 to require a county to file an annual report with the Comptroller stating its county hotel occupancy tax rate and the amount of revenue it collected during the county's preceding fiscal year.

The bill would impose a due date for the report of February 20 of each year, and a requirement to submit the information by form prescribed by the Comptroller, or by direct link, or by clear statement describing the location of the information required to be reported that is posted on the county's internet website.

The bill would allow the Comptroller to adopt rules necessary to administer this section. The Comptroller indicates they could absorb the responsibilities required by the bill within existing resources.

This bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise it would take effect September 1, 2019.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, SZ, SD, KK