

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

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

**May 7, 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:** SB1393 by Seliger (Relating to the use of municipal hotel occupancy tax revenue in certain municipalities.), **As Engrossed**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Chapter 351 of the Tax Code, regarding municipal hotel occupancy taxes, to add new Section 351.10712 to authorize a municipality with a population of at least 95,000, in which a component university of the University of Texas System is located, and that is located in a county that has a population of not more than 140,000 to use municipal hotel occupancy taxes to construct and maintain a sports facility on land owned by a state university if the municipality leases the land on which the sports facility will be located from the university for a term of at least 25 years.

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 modify the allowable use of municipal hotel occupancy tax revenue in the City of Odessa.

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

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