

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 13, 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.), **Committee Report 2nd House, Substituted**

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 351.10712 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 and multipurpose convocation center capable of hosting intercollegiate athletic events on land owned by a state university if the municipality leases the land on which the sports facility and center 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