

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: SB1393 by Seliger (Relating to the use of municipal hotel occupancy tax revenue in certain municipalities.), **Committee Report 1st 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 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