

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

April 22, 2021

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB2209 by King, Tracy O. (relating to the use of municipal hotel occupancy tax revenue by 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 tax.

The bill would amend Chapter 351 of the Tax Code by adding Section 351.1069 regarding the allocation of municipal hotel occupancy taxes, to authorize a municipality that is the county seat of a county with a population of at least 8,500 and that county contains part of Chaparral Wildlife Management Area, to use municipal hotel occupancy tax revenue to promote tourism by enhancing or upgrading an existing sports facility or field.

The 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, 2021.

Local Government Impact

The bill would affect the manner in which the City of Carrizo Springs could allocate its municipal hotel tax revenue.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI