

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

**FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION**

**April 11, 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.), **As Introduced**

<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 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 all or any portion of the revenue from the municipal hotel occupancy tax for the construction and maintenance of a sports facility or the purchase or conversion of a building to serve as a city hall and visitor center.

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