

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

Revision 1

April 23, 2021

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB2433 by Zwiener (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 Subsection 351.10692 of the Tax Code, regarding the allocation of municipal hotel occupancy tax revenue in a municipality that is located in a county adjacent to the county in which the State Capitol is located and has a population of less than 300,000. The revenue may be used for the promotion of dark skies to reduce light pollution and sky glow.

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 every city in Bastrop, Caldwell, Hays, Blanco and Burnet counties could allocate municipal hotel tax revenue, except Austin.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI