

**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: HB3343** by Paddie (Relating to the use of municipal hotel occupancy tax revenue in 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 taxes.

The bill would allow a municipality that has a population of not more than 1,500 and is located in a county that borders Arkansas and Louisiana to use revenue from the municipal hotel occupancy tax for the enhancement and upgrading of an existing sports facility or field regardless of whether the sports facility or field has been used in the preceding calendar year a combined total of more than 10 times for district, state, regional or national sports tournaments.

The bill would have no state revenue implications.

The bill would take effect September 1, 2021.

**Local Government Impact**

The bill would apply to Queen City; the bill would not, however, affect that city's municipal hotel tax revenue collections.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, KK, SD, BRI