

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

April 14, 2021

TO: Honorable Brian Birdwell, Chair, Senate Committee on Natural Resources & Economic Development

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB1655 by Birdwell (Relating to an annual report submitted to the comptroller by a county that imposes certain hotel occupancy taxes.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend Subchapter A, Chapter 352, of the Tax Code, regarding county hotel occupancy taxes. The bill would add Section 352.009 to require a county to file an annual report with the Comptroller stating its county hotel occupancy tax rate and amount of revenue it collected during the county's preceding fiscal year. Counties would be required to submit the information in a form prescribed by the Comptroller, by direct link, or by clear statement describing the location of the information on the county's internet website. The report would be due February 20 each year.

The bill would allow the Comptroller to adopt rules necessary to administer this section.

The Comptroller's office indicates that there would be no administrative costs associated with implementing the provisions of the bill.

The bill would take effect immediately upon enactment, assuming that 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

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, AJL, SD, BRI