

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

March 30, 2023

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB2353 by Kuempel (Relating to the use of hotel occupancy tax revenue by certain municipalities.),
As Introduced

No fiscal implication to the State is anticipated.

The bill would amend Chapter 351 of the Tax Code, regarding municipal hotel occupancy taxes.

The bill would amend Section 351.101 by adding Subsection (t) to authorize a municipality that is bisected by the Guadalupe River and is the county seat of a county with a population of 170,000 or more to use revenue from the municipal hotel occupancy tax for the promotion of tourism by the enhancement and upgrading of an existing sports facility or field.

The bill would have no state revenue implications.

Local Government Impact

This bill applies to Seguin.

Source Agencies:

LBB Staff: JMc, KK, SD, BRI