

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: HB2497 by Morrison (Relating to the use of municipal 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 add Section 351.10713 to authorize a municipality that is the county seat of a county that borders the Gulf of Mexico and through which the Colorado flows, 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 would affect Bay City.

Source Agencies:

LBB Staff: JMc, KK, SD, BRI