

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

May 15, 2023

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB4494 by Vasut (Relating to eligible coastal municipalities for purposes of the municipal hotel occupancy tax.), **As Engrossed**

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| No fiscal implication to the State is anticipated. |
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The bill would amend Chapter 351 of the Tax Code, regarding municipal hotel occupancy taxes.

The bill would amend Section 351.101(3) by adding Subsection (B) to authorize a municipality that borders the Gulf of Mexico and has a population of less than 1,500 to impose a municipal hotel occupancy tax.

The bill would have no state revenue implications.

Local Government Impact

The bill would apply to certain municipalities that border the Gulf of Mexico and have a population of less than 1,500.

Source Agencies:

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