

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION**

**April 20, 2023**

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

**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.), **Committee Report 1st House, Substituted**

**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(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, KK, BRI, SD