

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

**FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION**

**April 5, 2025**

**TO:** Honorable Phil King, Chair, Senate Committee on Economic Development

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: SB913** by Blanco (Relating to the use of hotel occupancy tax revenue by certain municipalities.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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**Local Government Impact**

The bill would repeal the provisions regarding the allocation of municipal hotel occupancy tax collections in a municipality that is the largest municipality in a county that borders the United Mexican States and in which there is located a national park of more than 400,000 acres. Under current law at least 50 percent of collections must be spent on advertising and promotional programs to attract tourists; not more than 15 percent may be used for the encouragement, promotion, improvement, and application of the arts; and not more than 15 percent may be used for historical restoration and preservation.

**Source Agencies:**

**LBB Staff:** JMc, RStu, SD, BRI