

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION
Revision 1

May 30, 2015

TO: Honorable Dan Patrick, Lieutenant Governor, Senate
Honorable Joe Straus, Speaker of the House, House of Representatives

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB3615** by Isaac (Relating to the use of hotel occupancy tax revenues in certain municipalities.), **Conference Committee Report**

No fiscal implication to the State is anticipated.

The bill would amend Section 351.101 to add to the municipalities authorized to use municipal hotel tax revenue for the enhancement of sports facilities or fields a municipality with a population of at least 40,000 through which the San Marcos River flows. In addition, the types of sports facilities and fields specified in law would be expanded to include rodeos.

The bill would amend Section 351.101 to add Subsection (k) to permit a city that is intersected by both State Highways 71 and 95 to use revenue from the municipal hotel occupancy tax for an existing sports facility, provided the city owns the facility and the facility was used in the preceding calendar year a combined total of more than 10 times for district, state, regional, or national sports tournaments.

Local Government Impact

The bill would allow the cities of San Marcos and Bastrop to use municipal hotel tax revenue for certain sports facilities. For an applicable municipality, an additional usage of hotel occupancy tax revenue would have no direct fiscal impact, although, it could create a savings if another revenue source had been used for the enhancement of sports facilities.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, SZ, KK, SD, AG