

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 25, 2017

TO: Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB2445** by Stucky (relating to the use of municipal hotel occupancy tax revenue in certain municipalities.), **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, to amend Section 351.101(a)(7) to authorize a municipality that contains an intersection of Interstates 35E and 35W and at least two public universities, to use municipal hotel occupancy taxes 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.

The bill would take effect immediately if it receives a vote of two-thirds of all the members elected to each house; otherwise it would take effect September 1, 2017.

Local Government Impact

The bill would modify the allowable use of municipal hotel occupancy tax revenue in the City of Denton.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD