FISCAL NOTE

No significant fiscal or personnel impact at the state level.

Currently, at least 90% of the lodging tax distributed shall be used for promoting travel and tourism by the local authority imposing the lodging tax. The remainder not to exceed 10% shall be used for general revenue within the governmental entity. This bill changes these percentages so that at least 50% of the lodging tax distributed shall be used for promoting tourism and 50% shall be used for general revenue within the governmental entity. This use of the lodging tax is solely at the discretion of the local authority imposing the lodging tax.

Prepared by: Dean Temte, LSO Phone: 777-7881
(Information provided by Kim E. Lovett, Department of Revenue, 777-5220)