

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

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**April 28, 2003**

**TO:** Honorable Jane Nelson, Chair, Senate Committee on Health & Human Services

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE: SB1360** by Lindsay (Relating to the creation of trauma and emergency services revenue districts; authorizing local-option taxes subject to voter approval.), **As Introduced**

**No significant fiscal implication to the State is anticipated.**

The bill would authorize county commissioners courts to create a trauma and emergency services revenue district to provide support for a regional trauma and emergency services system. The bill addresses the governance, operation, method for dissolution, and powers and duties of the district and authorizes, with voter approval, imposition of a sales tax on one or more certain items. An election would also be required if a county were to seek to withdraw from the district.

The bill would take effect immediately if it receives a two-thirds vote in each house; otherwise, it would take effect September 1, 2003.

If a district holds an election to seek voter approval for imposing certain sales taxes, the district would incur the costs of an election. If the voters approve a tax, revenue would be generated to support the regional trauma and emergency services system.

If a county were to seek to be removed from the district, the county would incur election costs.

The fiscal impact would vary by district and by county based on whether taxes are approved and depending on the size of the district or county regarding the costs of holding an election.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:**

**LBB Staff:** JK, EB, DLBa, SM