

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

April 15, 2003

TO: Honorable Frank Madla, Chair, Senate Committee on Intergovernmental Relations

FROM: John Keel, Director, Legislative Budget Board

IN RE: SB1472 by West (Relating to zoological operation and maintenance boards; authorizing taxes and bonds.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend the Local Government Code to authorize a county with a population of more than 1.5 million to create a zoo board to establish, finance, and manage facilities and services to provide conservation, education, research, public recreation, and care relating to the study and display of animals and other specimen in a public zoological park.

The county would be authorized to designate and use a portion of its ad valorem taxing authority, not to exceed 3 percent per \$100 valuation of taxable property, to provide revenue for a zoo board it has created; however, the tax must first be approved by a majority of the voters of the county at an election held for that purpose. The county would also be authorized to issue and sell bonds to acquire, construct, equip, or enlarge any zoo or zoo-related property, including a zoo board building or other facility.

The zoo board would serve without compensation, but could be reimbursed for a reasonable and necessary expense, including travel expense, incurred while performing an official duty.

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

Dallas and Harris counties are currently the only counties to which the population limits of the bill apply. If the counties were to establish a zoo board and conduct an election regarding ad valorem taxes to provide revenue for the zoo board, the Comptroller of Public Accounts estimates the election costs would be \$984,804 for Dallas County and almost \$1.6 million for Harris County. According to the Comptroller, if the maximum tax increase were to be approved by the voters, \$38.5 million in revenue would be generated in Dallas County and \$51.5 million in revenue would be generated in Harris County.

Local Government Impact

Costs for conducting an election regarding an increase in ad valorem taxes to fund the zoo board would be \$984,804 in Dallas County and \$1.6 million in Harris County. Additional fiscal impact would vary, depending on whether the voters approve a tax increase to fund the zoo board and, if so, at what percentage, as well as the amount of bonds issued for maintenance or other zoo-related expenses.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JK, DLBa