

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

April 4, 2005

TO: Honorable Jim Keffer, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Deputy Director, Legislative Budget Board

IN RE: HB519 by Hopson (Relating to the exemption of volunteer fire departments from the gasoline tax.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend Sections 162.104(a) and 162.125(a) and (c) of the Tax Code to provide a gasoline tax exemption for gasoline sold to a volunteer fire department for its exclusive use.

The Comptroller's Office estimates a revenue loss of \$383,000 during the 2006-2007 biennium.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, SD, WP, CT