

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

April 18, 2005

TO: Honorable Ray Allen, Chair, House Committee on County Affairs

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

IN RE: HB3397 by Gallego (Relating to the authority of a county to develop a parks and recreation system under the law governing sports and community venue projects.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend various sections of Chapter 334, Local Government Code, to authorize a county as well as a municipality to develop a parks and recreation system or facility under the law governing sports and community venue projects.

The bill would take effect immediately if it receives the required two-thirds vote in each house; otherwise, it is assumed it would take effect September 1, 2005 (although the bill indicates that without the two-thirds vote, it would take effect November 1, 2003).

Current statute authorizes municipalities to use revenue derived from sales and use taxes to construct, operate, maintain, or renovate a municipal park and recreation system or similar projects noted in Section 334 of the Local Government Code. The bill would expand the definition of "venue" to include county parks and recreation systems or facilities, thus enabling county governments to develop parks and recreation systems under the section of the statute governing sports and community venue projects.

Local Government Impact

The proposed change in Chapter 334, Local Government Code, would provide county governments with an additional funding mechanism by authorizing the use of sales and use taxes for certain venue or recreation systems projects.

Source Agencies: 304 Comptroller of Public Accounts

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