

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

March 19, 2007

TO: Honorable Kino Flores, Chair, House Committee on Licensing & Administrative Procedures

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

IN RE: HB1316 by Goolsby (Relating to a fee exemption under the Public Accountancy Act for certain accountants in this state who are employed by the government of another state.), **As Introduced**

Estimated Two-year Net Impact to General Revenue Related Funds for HB1316, As Introduced: a negative impact of (\$113,200) through the biennium ending August 31, 2009.

General Revenue-Related Funds, Five-Year Impact:

Fiscal Year	Probable Net Positive/(Negative) Impact to General Revenue Related Funds
2008	(\$56,600)
2009	(\$56,600)
2010	(\$56,600)
2011	(\$56,600)
2012	(\$56,600)

All Funds, Five-Year Impact:

Fiscal Year	Probable Revenue Gain/(Loss) from <i>GENERAL REVENUE FUND</i> 1
2008	(\$56,600)
2009	(\$56,600)
2010	(\$56,600)
2011	(\$56,600)
2012	(\$56,600)

Fiscal Analysis

The bill would amend the Occupations Code to exempt certain accountants in this state who are employed by the government of another state and who are restricted by virtue of their employment from engaging in the practice of public accountancy outside the scope of their employment from paying a \$200 professional fee.

The bill would take effect immediately upon receiving a two-thirds majority vote in each house; otherwise, the bill would take effect September 1, 2007.

Methodology

A revenue loss to the General Revenue Fund would be realized for each licensee that would be exempt from the \$200 professional fee.

Based on the analysis of the Board of Public Accountancy, it is assumed that approximately 283 Texas licensees who live outside the state and who are employed by the government of another state would be restricted by virtue of their employment from engaging in the practice of public accountancy outside the scope of their employment. This analysis assumes that a revenue loss of \$56,600 to the General Revenue Fund would be realized each year from these licensees being exempted from paying the \$200 professional fee in accordance with the provisions of the bill.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts, 457 Board of Public Accountancy

LBB Staff: JOB, JRO, MW