LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

March 2, 2007

TO: Honorable Harvey Hilderbran, Chair, House Committee on Culture, Recreation, & Tourism

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

IN RE: **HJR71** by Hilderbran (Proposing a constitutional amendment relating to the allocation and use of the sporting goods sales tax revenue to fund state and local parks.), **As Introduced**

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is $77,468.

The resolution would propose an amendment to Article VIII of the Texas Constitution to state that the revenue from the state sales and use tax received from the sale of sporting goods may be appropriated only to the Parks and Wildlife Department (TPWD) for purposes of funding state and local parks. Under current law, TPWD may be credited up to $32 million in revenue from sales tax collections on the sale of sporting goods; whereas, the amendment would allow the Legislature to appropriate all revenue from sales tax collections on sporting goods to TPWD.

The proposed amendment, by itself, would have no fiscal impact on the state.

The amendment would take effect September 1, 2009 and would be submitted to voters at an election to be held November 6, 2007.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, WK, EB, CT, SD, SJS