

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

April 30, 2007

TO: Honorable Fred Hill, Chair, House Committee on Local Government Ways & Means

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

IN RE: SB1502 by Zaffirini (Relating to the adoption, increase, or abolition of a sales and use tax by an emergency services district.), **Committee Report 2nd House, Substituted**

No fiscal implication to the State is anticipated.

The bill would amend the Health and Safety Code to require an emergency services district board to make a presentation regarding a proposed district tax rate increase to the county commissioners court of each county in which the district is located not later than the 30th day after the date on which the board issues an order for an election to increase the district's tax rate.

The bill would apply only to an election order issued on or after the effective date of the bill. The bill would take effect immediately if it were to receive the required two-thirds vote in each house; otherwise, it would take effect September 1, 2007.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies:

LBB Staff: JOB, CT, DB