

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

April 29, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

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

IN RE: HB4322 by Smith, Wayne (Relating to the imposition of county or municipal occupation taxes on certain coin-operated amusement gaming devices.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend Section 2153.451(a) of the Occupation Code to include "coin-operated amusement gaming device" as a device that may be subject to an occupation tax. The bill would also authorize counties and municipalities to charge fees to release a machine or device that has been sealed for nonpayment of taxes.

Local Government Impact

Depending upon the taxes and fees imposed, there could be an indeterminate revenue gain to units of local government.

Source Agencies: 304 Comptroller of Public Accounts, 362 Texas Lottery Commission

LBB Staff: JOB, MN, JB, SD