

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**May 5, 2009**

**TO:** Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

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

**IN RE: SB1621** by Wentworth (Relating to the powers and duties of counties and emergency services districts.), **Committee Report 1st House, Substituted**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would repeal Chapter 776, Health and Safety Code, and would make conforming amendments in Section 775.0205 of the Health and Safety Code, and Section 344.051 of the Local Government Code. These changes would result in converting the powers and duties of emergency services districts created under Chapter 776 (districts created in a county with a population of 125,000 or less) to the same as powers and duties authorized for emergency services districts created under Chapter 775, Health and Safety Code.

The bill would amend Section 151.027(c) of the Tax Code relating to sales tax information that is confidential and not open to public inspection, to allow information to be delivered to a county or emergency services district.

The bill would to require the Comptroller of Public Accounts upon request by a county or emergency services district to provide information relating to a sales and use tax adopted by a county or emergency services district as defined by the provisions of the bill. The bill would allow the Comptroller to set and collect fees to cover expenses related to providing information.

The bill would allow a commissioners court of a county or a board of an emergency services district to receive and discuss information received from the Comptroller related to sales and use tax.

The bill would take effect immediately if it receives a vote of two-thirds of all members elected to each house. If the bill does not receive the votes required to pass, the bill would take effect September 1, 2009.

**Local Government Impact**

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

**Source Agencies:**

**LBB Staff:** JOB, DB, SD, TP