

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

May 2, 2011

TO: Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

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

IN RE: HB355 by Burnam (Relating to the imposition of a fee on coal loaded on or unloaded from railcars in this state and to the allocation of the revenue from the fee.), **As Introduced**

The fiscal implications of the bill cannot be determined at this time.

The bill would add Chapter 393 to the Health & Safety Code. The bill would impose a fee on a person who owns coal at the time the coal is first loaded on or unloaded from a railcar in this state. The amount of the fee is \$3.18 per short ton of coal loaded on or unloaded from a railcar in this state. All revenue from the fee would be deposited to General Revenue Fund.

According to the Comptroller's Office, it is not known if the current language is sufficiently robust to provide for effective collection of tax revenue. Therefore, there could be a revenue gain to the State; however, the increase cannot be determined at this time.

The bill would take effect September 1, 2011.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts, 455 Railroad Commission

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