

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

May 4, 2011

TO: Honorable Steve Ogden, Chair, Senate Committee on Finance

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

IN RE: SB695 by Watson (Relating to a suspension of the imposition of certain fees under certain conditions.), **As Introduced**

The fiscal implications of the bill cannot be determined at this time, however there would be a revenue loss if any fees collected by the State were suspended in accordance with provisions of the bill.

The bill would amend Chapter 404 of the Government Code, regarding state treasury operations of the Comptroller, to suspend the imposition of certain fees under certain conditions.

The bill's provisions would apply to certain accounts in General Revenue Fund 0001, for which fee revenue collected is dedicated by statute to a particular purpose or entity, and for which revenue in the account in excess of the amounts appropriated by the General Appropriations Act (GAA) is available for general government purposes and is considered available for budget certification purposes.

The Comptroller would be required, when the revenue credited to one of these accounts is equal to 110 percent of the total amount appropriated by the GAA and other law for that biennium, (1) to identify each person who collects or remits that revenue; (2) to notify them in writing that the account's revenue exceeds the appropriations for the biennium; and (3) to suspend collections of the fee for a specified period.

A person who imposes or collects fees affected by this bill's provisions would be allowed after receiving the notice to cease imposing and collecting the fee during the specified period, but would remit to the Comptroller all collected and delinquent fees that became due prior to the notice period.

The Comptroller's Office would maintain in a conspicuous location on its Internet website a current list of fees the imposition of which has been suspended. The Comptroller would establish procedures to allow a refund of fees imposed and paid in violation of this bill's provisions.

Since future appropriations from accounts described in the bill are unknown, the fees that would be suspended, and the corresponding revenue loss from their suspension, cannot be estimated.

This bill would take effect September 1, 2011.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts, 802 Parks and Wildlife Department

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