

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 13, 2013

TO: Honorable Jim Pitts, Chair, House Committee on Appropriations

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB896 by Menéndez (Relating to allowable transfers to the Parks and Wildlife Department and the Texas Historical Commission of proceeds from the taxes on the sale, storage, or use of sporting goods.), **As Introduced**

Estimated Two-year Net Impact to General Revenue Related Funds for HB896, As Introduced: a negative impact of (\$7,378,822) through the biennium ending August 31, 2015.

The bill would make no appropriation but could provide the legal basis for an appropriation of funds to implement the provisions of the bill.

General Revenue-Related Funds, Five-Year Impact:

Fiscal Year	Probable Net Positive/(Negative) Impact to General Revenue Related Funds
2014	(\$3,689,411)
2015	(\$3,689,411)
2016	(\$3,689,411)
2017	(\$3,689,411)
2018	(\$3,689,411)

All Funds, Five-Year Impact:

Fiscal Year	Probable Revenue (Loss) from <i>General Revenue Fund</i> 1	Probable Revenue Gain from <i>State Parks Acct</i> 64	Probable Revenue Gain from <i>Local Parks Account</i> 467	Probable Revenue Gain from <i>Large Cnty & Muni Rec & Parks</i> 5150
2014	(\$3,689,411)	\$3,550,316	\$74,924	\$64,171
2015	(\$3,689,411)	\$3,550,316	\$74,924	\$64,171
2016	(\$3,689,411)	\$3,550,316	\$74,924	\$64,171
2017	(\$3,689,411)	\$3,550,316	\$74,924	\$64,171
2018	(\$3,689,411)	\$3,550,316	\$74,924	\$64,171

Fiscal Analysis

The bill would amend Section 151.801(c-1) of the Tax Code regarding the amount of proceeds

from the taxes on the sale, storage, or use of sporting goods the Comptroller is to credit to Texas Park and Wildlife Department.

Under the provisions of this bill and in addition to the appropriated amounts of sporting goods sales tax (SGST) to be credited to the Texas Parks and Wildlife Department, the Comptroller would be required to transfer additional amounts of SGST sufficient to fund certain employee benefits costs.

The bill would take effect September 1, 2013.

Methodology

The Comptroller estimated the fiscal impacts of the bill based on the Comptroller's 2014-15 Biennial Revenue Estimate. The Comptroller's estimates were based on general revenue-dedicated accounts utilized by the TPWD that are currently appropriated SGST and only reflect employee benefits associated with the SGST portion of the accounts.

In future fiscal years, benefits paid from the SGST proceeds, as appropriated, may involve additional transfers to the General Revenue-Dedicated Texas Parks and Wildlife Conservation and Capital Account No. 5004. As TPWD received no appropriations of SGST proceeds to transfer to this account in the 2012-13 biennium, any projected amounts are not included here.

Local Government Impact

No fiscal implication to units of local government is anticipated.

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

LBB Staff: UP, KK, ZS, TB