

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

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**March 25, 2013**

**TO:** Honorable Larry Phillips, Chair, House Committee on Transportation

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB1878** by McClendon (Relating to the allocation of certain revenue to the Texas rail relocation and improvement fund.), **As Introduced**

<b>Estimated Two-year Net Impact to General Revenue Related Funds</b> for HB1878, As Introduced: a negative impact of (\$50,000,000) through the biennium ending August 31, 2015.
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**General Revenue-Related Funds, Five-Year Impact:**

<b>Fiscal Year</b>	<b>Probable Net Positive/(Negative) Impact to General Revenue Related Funds</b>
2014	(\$25,000,000)
2015	(\$25,000,000)
2016	(\$25,000,000)
2017	(\$25,000,000)
2018	(\$25,000,000)

**All Funds, Five-Year Impact:**

<b>Fiscal Year</b>	<b>Probable Revenue (Loss) from General Revenue Fund</b>	<b>Probable Revenue Gain from Texas Rail Relocation and Improvement Fund</b>
2014	(\$25,000,000)	\$25,000,000
2015	(\$25,000,000)	\$25,000,000
2016	(\$25,000,000)	\$25,000,000
2017	(\$25,000,000)	\$25,000,000
2018	(\$25,000,000)	\$25,000,000

**Fiscal Analysis**

The bill would amend Chapter 152 of the Tax Code, regarding the motor vehicle sales and use tax.

The bill would amend Section 152.122 (allocation of the tax) to direct that after the allocation of one-quarter of the revenue received from this tax to GR Account 0193—Foundation School an allocation of \$25 million would be deposited to Appropriated Fund 0306—Texas Rail Relocation and Improvement Fund. The remaining revenue would be deposited to General Revenue Fund 0001.

This bill would take effect September 1, 2013.

**Methodology**

The bill would result in a loss of \$25 million from General Revenue Fund and an equivalent gain to the Texas Rail Relocation and Improvement Fund.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

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