

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

**FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION**

**May 8, 2015**

**TO:** Honorable Angie Chen Button, Chair, House Committee on Economic & Small Business Development

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

**IN RE:** SB100 by Hinojosa (Relating to the enterprise zone program.), **As Engrossed**

**No significant fiscal implication to the State is anticipated.**

The bill would amend the Government Code to revise the definition of a qualified employee, a veteran, and a qualified business as they relate to an Enterprise Zone relating to the Texas Economic Development Bank. The bill would provide provisions for the nomination and administration of certain enterprise projects by the certain governing bodies. The bill would allow an enterprise project to be split into two half designations. The bill would also amend the Government Code and the Tax Code to remove the ability of an enterprise project to receive a tax credit and to revise certain requirements for an enterprise project to be eligible to receive a tax refund. The bill would take effect on September 1, 2015.

The Office of Governor indicates the provisions of the bill could be implemented within existing resources. The Comptroller of Public Accounts indicates there would be a minimal cost associated with implementing the provisions of the bill. It is assumed that these costs could be absorbed within existing resources.

**Local Government Impact**

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

**Source Agencies:** 301 Office of the Governor, 304 Comptroller of Public Accounts

**LBB Staff:** UP, CL, SZ, EP, LBe