

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 16, 2017

TO: Honorable Garnet Coleman, Chair, House Committee on County Affairs

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB41 by White (Relating to the sale of fireworks on and before the Juneteenth holiday.),
Committee Report 1st House, Substituted

No significant fiscal implication to the State is anticipated.

The bill would amend the Occupations Code and Local Government Code to allow the sale of fireworks beginning June 16th ending at midnight on June 23th in a county which the commissioners court of the county has approved the sale of fireworks during the period to provide for a Juneteenth fireworks season.

According to the Comptroller no significant increase in sales tax revenues is expected, as incremental sales of fireworks would likely be at the expense of other discretionary purchases of sales taxable items.

The bill would take effect immediately if it receives a two-thirds vote in each house; otherwise the bill would take effect September 1, 2017.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts, 576 Texas A&M Forest Service

LBB Staff: UP, JGA, GG, BM