

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 30, 2017

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB1417** by Rinaldi (Relating to the sale of fireworks during and before the Diwali 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 five days before the first day of Diwali ending at midnight on Diwali.

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 the bill 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: 576 Texas A&M Forest Service, 304 Comptroller of Public Accounts

LBB Staff: UP, BM, JGA, GG