

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

**FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION**

**April 26, 2017**

**TO:** Honorable Joan Huffman, Chair, Senate Committee on State Affairs

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

**IN RE: SB459** by Huffines (Relating to the regulation or taxation of firearms, air guns, knives, or ammunition by a municipality or county.), **As Introduced**

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

The bill would amend the Local Government Code prohibiting a municipality or county from imposing a tax on firearms, air guns, knives, ammunition or firearm and air gun supplies other than a tax authorized by state law.

According to the Comptroller and Attorney General implementing the provisions of the bill can be absorbed within existing resources.

The bill would take effect September 1, 2017.

**Local Government Impact**

According to the Texas Association of Counties, no fiscal impact is anticipated.

**Source Agencies:** 302 Office of the Attorney General, 304 Comptroller of Public Accounts

**LBB Staff:** UP, AG, GG, BM