

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 26, 2017

TO: Honorable Eddie Lucio, Jr., Chair, Senate Committee on Intergovernmental Relations

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB1100 by Taylor, Larry (Relating to the creation of the Brazoria County Management District No. 1; providing authority to issue bonds; providing authority to impose assessments, fees, and taxes.), **Committee Report 1st House, Substituted**

No significant fiscal implication to the State is anticipated.

The bill would amend the Special District Local Laws Code establishing the Brazoria County Management District No. 1. The district would have authority for road projects. The district may annex land. The district would have authority to impose an assessment. The district would have authority to impose an operation and maintenance tax. The district would have authority to impose a sales and use tax rate. The district would have authority to impose a hotel occupancy tax.

The impact of the sales and use tax and hotel occupancy tax cannot be determined but is not expected to be significant.

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:

LBB Staff: UP, JGA, GG, BM