

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 18, 2017

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB1727 by Birdwell (Relating to the procedure for an election to adopt a sales and use tax or to change the tax rate in an emergency services district.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend the Health and Safety Code to modify the procedures to be used in conducting certain elections regarding a sales tax supporting an emergency services district and specifies certain ballot language to be used in such an election.

According to the Comptroller of Public Accounts, the bill would have no fiscal impact on the state. The bill would have a positive, but undetermined fiscal impact on units of local government.

The bill would take effect immediately if it receives a vote of two-thirds of each house. If the bill does not receive the vote necessary for immediate effect it would take effect September 1, 2017.

Local Government Impact

According to the Comptroller, the bill would have a positive, but undetermined fiscal impact on units of local government.

According to Hill County Emergency Services District Number 2, the bill would have a net positive fiscal impact by authorizing implementation of the results of a sales tax election held on November 3, 2015. The sales tax would result in substantial revenue to the district, but the amount cannot be estimated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, JGA, GG, GP