

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

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

**April 25, 2017**

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

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

**IN RE:** SB2271 by Creighton (Relating to the creation of Port Neches Improvement District; providing authority to issue bonds; providing authority to impose assessments, fees, or taxes.), **As Introduced**

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

The bill would amend the Special District Local Laws Code establishing the Port Neches Improvement District. The district would have authority to establish improvement projects and services. The district would not have authority to exercise the power of eminent domain. The district would have authority to issue bonds and other obligation, without an election. The district would have authority to impose an operation and maintenance tax and a contract tax.

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