

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

**FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION**

**March 20, 2019**

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

**FROM:** John McGeady, Assistant Director    Sarah Keyton, Assistant Director  
Legislative Budget Board

**IN RE: HB915** by Shaheen (Relating to the sale of fireworks during and before the Diwali holiday.), **As Introduced**

**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 for certain periods before and after Diwali.

According to the Comptroller of Public Accounts, authorization of an additional period of fireworks sales could result in an incremental increase in sales of fireworks. No significant increase in sales tax revenues would be expected, as incremental sales of fireworks would likely be at the expense of other discretionary purchases of sales taxable items.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts, 576 Texas A&M Forest Service

**LBB Staff:** WP, AF, SD, GP, LCO