

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: HB2063 by Stickland (Relating to the sale of fireworks on and before Texas Independence Day, San Jacinto Day, and Cinco de Mayo.), **As Introduced**

<p>No significant fiscal implication to the State is anticipated.</p>
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The bill would amend the Occupations Code to add Texas Independence Day and San Jacinto Day fireworks seasons to the periods during which fireworks retailers can sell fireworks without an order from a county commissioner's court. The bill would also remove the requirement that during the Cinco de Mayo fireworks season fireworks can only be sold in locations within 100 miles from the Texas-Mexico border and with the approval of a county commissioners court.

According to the Comptroller of Public Accounts, removal of a county commissioners court approval for the retail sales of fireworks during Texas Independence Day, San Jacinto Day, and Cinco de Mayo fireworks seasons, and of the 100 miles limit for sales during Cinco de Mayo, 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 fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

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