

**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: HB2748** by Perez (Relating to regulation of the retail sale of fireworks.), **As Introduced**

<p><b>No significant fiscal implication to the State is anticipated.</b></p>
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The bill would amend the Occupations Code and the Local Government Code to authorize the year round sale of fireworks by licensed jobbers who are currently authorized to sell fireworks to retailers only. The bill would require jobbers to obtain a retail location permit in order to offer sales to the public.

According to the Comptroller of Public Accounts (CPA), authorization of year long fireworks sales to the public by jobbers 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. Because the fee for a retail fireworks permit is set at \$20 (with an additional \$10 for the Fireworks Safety and Education Program) and because there are currently only three licensed jobbers in the state the revenue gains from permit fees would be negligible.

**Local Government Impact**

According to the CPA, the bill would have no significant fiscal impact on units of local government.

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

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