

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

April 7, 2021

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB466 by Shaheen (Relating to the sale of fireworks before and during the Diwali holiday.), **As Introduced**

No significant fiscal implication to the State is anticipated.

This bill would amend the Occupations Code and the Local Government Code to allow county commissioners courts to provide for a Diwali fireworks season.

According to the Comptroller of Public Accounts (CPA), 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

According to the sheriff departments of Chambers, Lubbock, and Travis Counties, no fiscal impact to those counties is anticipated.

According to the CPA, no significant fiscal impact to units of local government is anticipated.

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

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