

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

April 18, 2021

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: **HB505** by White (Relating to the sale of fireworks on and before the Labor Day holiday in certain counties.), **Committee Report 1st House, Substituted**

No significant fiscal implication to the State is anticipated.

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

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

According to the Texas Association of Counties, no significant fiscal impact to counties is anticipated.

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

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