

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

May 19, 2021

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB1256 by Ashby (Relating to the allocation of certain revenue from mixed beverage gross receipts and sales taxes.), **As Engrossed**

Estimated Two-year Net Impact to General Revenue Related Funds for HB1256, As Engrossed : a negative impact of (\$20,311,000) through the biennium ending August 31, 2023.

The bill would make no appropriation but could provide the legal basis for an appropriation of funds to implement the provisions of the bill.

General Revenue-Related Funds, Five- Year Impact:

<i>Fiscal Year</i>	Probable Net Positive/(Negative) Impact to General Revenue Related Funds
2022	(\$9,878,000)
2023	(\$10,433,000)
2024	(\$10,954,000)
2025	(\$11,514,000)
2026	(\$12,127,000)

All Funds, Five-Year Impact:

<i>Fiscal Year</i>	Probable Revenue Gain/(Loss) from General Revenue Fund 1	Probable Revenue Gain/(Loss) from Specialty Court 5184
2022	(\$9,878,000)	\$9,878,000
2023	(\$10,433,000)	\$10,433,000
2024	(\$10,954,000)	\$10,954,000
2025	(\$11,514,000)	\$11,514,000
2026	(\$12,127,000)	\$12,127,000

Fiscal Analysis

The bill would amend Section 183.053 of the Tax Code regarding disposition of certain mixed beverage tax revenue.

The bill would require the Comptroller to deposit one percent of the mixed beverage gross receipts and sales taxes received to the credit of GR Account 5184 - Specialty Court.

Note: This legislation would do one or more of the following: create or recreate a dedicated account in the General Revenue Fund, create or recreate a special or trust fund either in, with, or outside of the Treasury, or

create a dedicated revenue source. The fund, account, or revenue dedication included in this bill would be subject to funds consolidation review by the current Legislature.

The bill would take effect September 1, 2021.

Methodology

This estimate is based on the mixed beverage gross receipts and sales taxes estimates from the *2022-2023 Biennial Revenue Estimate*.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI