

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: HB4519 by Guillen (Relating to the sale of fireworks on and before the Juneteenth holiday and on and before the Labor Day holiday.), **As Introduced**

<p>No significant fiscal implication to the State is anticipated.</p>
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This bill would amend the Occupations Code and the Local Government Code to provide for Juneteenth and Labor Day fireworks seasons.

According to the Comptroller of Public Accounts (CPA), authorization of additional periods 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 Lubbock County Sheriff's Department, no fiscal impact to the county 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

LBB Staff: JMc, AF, CMA, DPE