

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

May 4, 2023

TO: Honorable Victoria Neave Criado, Chair, House Committee on County Affairs

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB257 by Cortez (Relating to the dates a retail fireworks permit holder may sell fireworks to the public.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend Section 2154.202(g) of the Occupations Code to extend the permissible sale of fireworks during the Fourth of July fireworks season until midnight on July 5.

Authorization of an extra day 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.

The bill would take effect immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2023.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, AF, SD, KK