

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION**

**May 20, 2025**

**TO:** Honorable Joan Huffman, Chair, Senate Committee on Finance

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB3487** by Hunter (Relating to a reduction in the amount of sales and use tax collections that the owners of restaurants that participate in an oyster shell recycling program are required to remit to the comptroller of public accounts.), **As Engrossed**

<b>No significant fiscal implication to the State is anticipated.</b>
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This bill would reduce the amount of sales and use tax collections remitted to the state by owners of restaurants that participate in an oyster shell recycling program.

The bill would allow a restaurant that participates in the qualified oyster shell recycling program to deduct \$2 for every 50 pounds of oyster shells collected at the restaurant and provided to a project that recycles oyster shells. This deduction would be applicable to the tax liability the taxpayer owes under this chapter.

According to the Comptroller, information from the Texas Parks and Wildlife Department indicates there are currently two large scale oyster shell recycling facilities in Texas. The amount of revenue loss as a result of restaurant owners taking the deduction authorized by the bill is not anticipated to be significant.

The bill would take effect October 1, 2025.

**Local Government Impact**

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

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, KK, SD