

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

**FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION**

**March 22, 2007**

**TO:** Honorable Fred Hill, Chair, House Committee on Local Government Ways & Means

**FROM:** John S. O'Brien, Director, Legislative Budget Board

**IN RE: HB3084** by Phillips (Relating to the municipal street maintenance sales tax.), **As Introduced**

**No fiscal implication to the State is anticipated.**

The bill would amend Chapter 327 of the Tax Code to specify that a municipal sales and use tax for street maintenance adopted before September 1, 2007 would expire unless reauthorized by an election of the voters in the municipality. Taxes adopted after September 1, 2007 would not have to be reauthorized.

The bill would allow municipalities that have enacted the tax to call an election to repeal the tax.

The bill would take effect September 1, 2007.

**Local Government Impact**

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

Municipalities that conducted a special election only for the reauthorization of the sales and use tax would incur additional costs of the special election.

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

**LBB Staff:** JOB, CT