



FISCAL NOTE

Senate Bill 328

Committee: Fiscal Responsibility & Economic Development Sponsor: Senator J.T. Waggoner
Analyst: Mathieu Fuller Date: 04/25/2024

Senate Bill 328 as reported by the Committee on Fiscal Responsibility and Economic Development could increase alcoholic beverage tax receipts, including receipts from beer; wine; and liquor taxes, by establishing a new community development district as described by the provisions of this bill. The amount of the increased receipts will depend on the number of new districts created. The increased receipts will be paid to the Alcoholic Beverage Control Board and to the local governments in which the districts are created.

In addition, this bill could increase the filing fees of any county in which the largest area of a new community development district is located by \$500 for each district created. This fee is in lieu of all other charges and fees to establish a district.