



## FISCAL NOTE

### House Bill 411

Committee: Ways and Means Education

Sponsor: Representative Craig Lipscomb

Analyst: Mathieu Fuller

Date: 02/18/2026

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**House Bill 411** as reported by the Committee on Ways and Means Education would decrease sales tax receipts to the Education Trust Fund by an estimated \$1,510 annually, beginning in Fiscal Year 2027, by exempting the Auxiliary of Big Oak Ranch, Incorporated, from paying or collecting state sales and use taxes.

This bill could also decrease receipts to the following funds by the following estimated annual amounts, beginning in Fiscal Year 2027, if the respective local governments adopt an exemption from local sales and use taxes, pursuant to this bill:

County Funds	\$760
Municipal Funds	\$1,130
<b>Total</b>	<b>\$1,890</b>