



FISCAL NOTE

Senate Bill 328

Committee: Economic Development and Tourism

Sponsor: Senator J.T. Waggoner

Analyst: Mathieu Fuller

Date: 05/01/2024

Senate Bill 328 as passed the Senate 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.