



## FISCAL NOTE

### Senate Bill 304

Committee: County and Municipal Government

Sponsor: Senator Greg Albritton

Analyst: Mathieu Fuller

Date: 02/17/2026

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**Senate Bill 304** as reported by the Committee on County and Municipal Government could decrease business license fee receipts to municipalities by an undetermined amount by requiring municipalities to allow certain businesses to exclude the gross receipts used to calculate the amount of a business license paid in a municipality in which the business is not located from being included in the calculation for a municipal business license in the municipality in which the business is located.

This bill could also further decrease business license fee receipts to municipalities by an undetermined amount by providing that a municipality may not require certain businesses to obtain a municipal business license to work on county projects located on county property or county-maintained infrastructure.