

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

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**March 31, 2003**

**TO:** Honorable Ron Wilson, Chair, House Committee on Ways & Means

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE: HB1994** by Gutierrez (Relating to the reporting of sales tax refunds for items exported beyond the territorial limits of the United States.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
-----------------------------------------------------------

The bill would amend Section 151.406(a) of the Tax Code to require sales tax reports filed with the Comptroller to show the amount of sales tax refunded for items exported beyond the territorial limits of the United States using documentation provided by a customs broker under 151.307(b)(2).

The bill would take effect October 1, 2003; it would apply only to a tax report due on or after that date.

The bill would require additional information to be included on sales tax reports filed with the Comptroller. There would be no fiscal impact on the state or units of local government.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

**LBB Staff:** JK, SD, WP, SM