

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

May 3, 2005

TO: Honorable Jim Keffer, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Deputy Director, Legislative Budget Board

IN RE: HB3406 by Rose (Relating to declaratory relief for businesses in this state for liability for sales and use taxes of other states.), **Committee Report 1st House, Substituted**

No significant fiscal implication to the State is anticipated.

The bill stipulates the jurisdiction for proceedings involving a business organized in this state or doing business in this state and an official from another state who would claim that the business is required to collect sales and use taxes for that state.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies:

LBB Staff: JOB, SD, WP, SM