

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

April 22, 2005

TO: Honorable Steve Ogden, Chair, Senate Committee on Finance

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

IN RE: SB1325 by Armbrister (Relating to taxes, fees, and programs administered by the comptroller; providing a penalty.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend sections of the Health and Safety Code, Insurance Code, Local Government Code, Tax Code, and Utilities Code. The bill would codify various issues on tax administration and the proposed amendments would clarify technical issues and support the Comptroller of Public Account's duties in administering the tax laws of the state.

The bill would allow the Comptroller to adopt rules and take other actions necessary to implement the provisions of this bill.

The bill would take effect September 1, 2005.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts, 454 Department of Insurance, 475 Office of Public Utility Counsel

LBB Staff: JOB, SD, WP, EB, KJG