

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

**FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION**

**May 1, 2007**

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

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

**IN RE: HB2010** by Rose (Relating to declaratory relief for businesses in this state for liability for sales and use taxes of other states.), **As Engrossed**

**No fiscal implication to the State is anticipated.**

The bill would amend Chapter 37 of the Civil Practices and Remedies Code relating to declaratory relief for businesses in this state for liability for sales and use taxes of other states. The provisions of the bill would grant district courts original jurisdiction of certain proceedings involving a party that is organized under the laws of Texas or otherwise qualified to do business in Texas and would apply if the party were seeking declaratory relief from a responding party that is an official of another state that asserts a claim that the party seeking declaratory relief is required to collect sales or use taxes for that state.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

**LBB Staff:** JOB, CT, MN, SD, EB