

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

March 27, 2007

TO: Honorable Byron Cook, Chair, House Committee on Civil Practices

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 Introduced**

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, MN, SD, EB