

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

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

**April 11, 2007**

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

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

**IN RE: HB3137** by Otto (Relating to including in a bill or invoice an item represented to be for the full or partial payment of a state tax.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Section 111.016 of the Tax Code to state that a person who includes on a bill or invoice a fee, charge, reimbursement or other item represented to be a full or partial payment of state tax, holds that amount in trust for the benefit of the state and is liable to the state for the entire amount of the fee, charge, reimbursement or other item, plus penalties and interest.

The change in law made by this bill would not affect taxes imposed before the bill's effective date. This bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2007.

The bill would clarify current law and conform to current practice and would have no fiscal impact.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

**LBB Staff:** JOB, CT