

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

April 3, 2007

TO: Honorable Helen Giddings, Chair, House Committee on Business & Industry

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

IN RE: HB3357 by Smithee (Relating to defining as a deceptive trade practice representing the franchise tax as a fee, charge, reimbursement, or other item on an invoice or mailing to a consumer.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend the Business and Commerce Code to prohibit an entity subject to the franchise tax from either directly or indirectly charging a fee, or other similar item, on a customer invoice in a manner which misleads the customer about the tax. The Office of the Attorney General indicates that additional cases and investigations may arise resulting from the provisions of the bill; however, any additional costs could be absorbed within existing state resources

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 302 Office of the Attorney General

LBB Staff: JOB, JRO, JM