

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

February 16, 2007

TO: Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

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

IN RE: SB190 by Brimer (Relating to the authority of certain municipalities to receive municipal sales tax information from the comptroller.), **As Introduced**

<p>No significant fiscal implication to the State is anticipated.</p>
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The bill would amend Chapter 321 of the Tax Code to require the Comptroller of Public Accounts to provide municipal sales tax information upon request to a municipality that had adopted a sales tax. Under current law, municipalities that have adopted a sales tax and that have a population of not more than 275,000 may request detailed sales tax information from the Comptroller. The proposed bill would remove the existing population limit.

The Comptroller's office reports that the number of municipalities that could request this information would significantly increase; however, no significant fiscal implication is anticipated due the assumption that duties and responsibilities associated with implementing provisions of the bill could be accomplished by utilizing existing resources.

The bill would take effect immediately upon enactment if it receives two-thirds vote in each house; otherwise, it would take effect September 1, 2007.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, DB, EB