

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

May 8, 2007

TO: Honorable Fred Hill, Chair, House Committee on Local Government Ways & Means

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

IN RE: SB2015 by Duncan (Relating to the consummation of sales for purposes of the computation of local sales and use taxes.), **As Engrossed**

No significant fiscal implication to the State is anticipated.

The bill would amend the Tax Code to standardize the sourcing provisions for all taxable items as they relate to the collection of local sales and use taxes.

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

According to the Comptroller of Public Accounts, the fiscal impact on units of local government cannot be determined.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, CT, SD, EB