

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

April 19, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

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

IN RE: HB2717 by Bolton (Relating to the duty of the comptroller to report certain sales and use tax information to an emergency services district and to the right of the district to bring a suit for collection of the tax.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 323 of the Tax Code, regarding the county sales tax.

The bill would require the Comptroller, upon request, to provide quarterly sales tax reports to an emergency services district that had adopted a sales tax. The bill also would allow a district to bring suit and seek judgment for delinquent taxes due to the district.

Since the bill relates to sales tax information that may be provided to emergency services districts by the Comptroller and it does not affect the imposition or administration of the tax, it has no revenue implications.

The bill would take effect September 1, 2009.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD, KK