

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: HB4109 by Martinez Fischer (Relating to the authority of certain governmental entities to receive local sales tax information.), **As Introduced**

<p>No significant fiscal implication to the State is anticipated.</p>
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The bill would amend Chapters 151 and 322 of the Tax Code to require the Comptroller, upon request, to provide sales tax information to a transit or transportation authority that had adopted a sales tax.

Under provisions of the bill, the Comptroller would provide information relating to the amount of tax paid to an authority during the preceding or current calendar year by each person doing business in the authority's area who annually reports state and local sales tax payments of more than \$25,000.

The bill does not affect the imposition or administration of the tax and therefore 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