

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**April 26, 2009**

**TO:** Honorable Steve Ogden, Chair, Senate Committee on Finance

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

**IN RE: SB958** by Hegar (Relating to an exemption from the sales and use tax for machinery and equipment used in an agricultural aircraft operation.), **As Introduced**

**No fiscal implication to the State is anticipated.**

The bill would amend Chapter 151 of the Tax Code, regarding the sales tax, to include machinery and equipment exclusively used in an agricultural aircraft operation in the list of agricultural items that are exempt from the sales tax.

The bill would codify current Comptroller policy regarding agricultural aircraft. The proposed change would have no fiscal impact.

The bill would take effect September 1, 2009.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, MN, SD, KK