

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

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

**April 21, 2009**

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

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

**IN RE: SB1202** by Deuell (relating to the collection and allocation of local sales and use taxes.),  
**Committee Report 1st House, Substituted**

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

This bill would amend Chapters 321 and 323 of the Tax Code, regarding municipal and county sales taxes.

The bill would clarify where the sale of a taxable item is consummated for the administration of local sales taxes. The bill would specify that for the sale of each taxable item by a retailer, the sale is consummated at the place of business of the retailer where the retailer first accepts payment in person by the purchaser at a place of business of the retailer in this state.

This bill would take effect September 1, 2009.

**Local Government Impact**

The fiscal impact on units of local government cannot be determined. The bill could change the location at which the sale of a taxable item is consummated for the purpose of sourcing local sales taxes. The amount of local sales tax that would be sourced to different local jurisdictions under the provisions of the bill is not known.

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

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