

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

March 31, 2009

TO: Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

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

IN RE: SB1300 by Watson (Relating to the duty of the comptroller to provide sales and use tax information to an emergency services district.), **As Introduced**

<p>No significant fiscal implication to the State is anticipated.</p>
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The bill would amend Chapter 323 of the Tax Code to require the Comptroller, upon request, to provide sales tax information to an emergency services district that had adopted a sales tax.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2009.

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

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, DB, KK, TP