

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 30, 2009

TO: Honorable David Dewhurst , Lieutenant Governor, Senate
Honorable Joe Straus, Speaker of the House, House of Representatives

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

IN RE: SB1495 by Williams (Relating to the taxation of motor fuels; providing penalties.),
Conference Committee Report

No significant fiscal implication to the State is anticipated.

The bill would amend sections of the Tax, Transportation, and Water Codes to clarify administrative issues relating to taxes collected by the Comptroller.

The bill would make changes to conform the Transportation and Water Codes to the Tax Code. References to Chapter 153 of the Tax Code would be changed to Chapter 162 of the Tax Code.

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