

SENATE AMENDMENTS

2nd Printing

By: Bohac, Martinez Fischer, Castro, Patrick,
Oliveira, et al.

H.B. No. 1801

A BILL TO BE ENTITLED

1 AN ACT

2 relating to exemptions from the sales tax for a limited period for
3 certain backpacks and school supplies specified by the Streamlined
4 Sales and Use Tax Agreement.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 151.327, Tax Code, is amended to read as
7 follows:

8 Sec. 151.327. SCHOOL SUPPLIES AND SCHOOL BACKPACKS BEFORE
9 START OF SCHOOL. (a) In this section:

10 (1) "Backpack" means a messenger bag, book bag, or a
11 pack with straps that a person wears on the person's back, including
12 a backpack with wheels if the backpack can also be worn on the back.
13 The term does not include an item that is commonly considered
14 luggage, a briefcase, an athletic bag, a duffle bag, a gym bag, a
15 computer bag, a purse, or a framed backpack.

16 (2) "School supply" has the meaning assigned by the
17 Streamlined Sales and Use Tax Agreement adopted November 12, 2002,
18 including all amendments made to the agreement on or before
19 December 14, 2006.

20 (a-1) The sale or storage, use, or other consumption of a
21 school supply or a school backpack is exempted from the taxes
22 imposed by this chapter if the school supply or backpack is
23 purchased:

24 (1) for use by a student in a public or private

1 elementary or secondary school;

2 (2) during the period described by Section
3 151.326(a)(2); and

4 (3) for a sales price of less than \$100.

5 (b) A retailer is not required to obtain an exemption
6 certificate stating that school supplies or school backpacks are
7 purchased for use by students in a public or private elementary or
8 secondary school unless the school supplies or backpacks are
9 purchased in a quantity that indicates that the school supplies or
10 backpacks are not purchased for use by students in a public or
11 private elementary or secondary school.

12 SECTION 2. The change in law made by this Act does not
13 affect taxes imposed before the effective date of this Act, and the
14 law in effect before the effective date of this Act is continued in
15 effect for purposes of the liability for and collection of those
16 taxes.

17 SECTION 3. This Act takes effect July 1, 2009, if it
18 receives a vote of two-thirds of all the members elected to each
19 house, as provided by Section 39, Article III, Texas Constitution.
20 If this Act does not receive the vote necessary for effect on that
21 date, this Act takes effect October 1, 2009.

ADOPTED

FLOOR AMENDMENT NO. 1

MAY 25 2009

BY:

Deliger

Atty. General
Secretary of the Senate

1 Amend H.B. No. 1801 (senate committee printing) by adding
2 the following appropriately numbered SECTIONS to the bill and
3 renumbering subsequent SECTIONS of the bill accordingly:

4 SECTION __. Subsection (c), Section 151.027, Tax Code, is
5 amended to read as follows:

6 (c) This section does not prohibit:

7 (1) the examination of information, if authorized by
8 the comptroller, by another state officer or law enforcement
9 officer, by a tax official of another state, by a tax official
10 of the United Mexican States, or by an official of the United
11 States if a reciprocal agreement exists;

12 (2) the delivery to a taxpayer, or a taxpayer's
13 authorized representative, of a copy of a report or other paper
14 filed by the taxpayer under this chapter;

15 (3) the publication of statistics classified to
16 prevent the identification of a particular report or items in a
17 particular report;

18 (4) the use of records, reports, or information
19 secured, derived, or obtained by the attorney general or the
20 comptroller in an action under this chapter against the same
21 taxpayer who furnished the information;

22 (5) the delivery to a successor, receiver, executor,
23 administrator, assignee, or guarantor of a taxpayer of
24 information about items included in the measure and amounts of
25 any unpaid tax or amounts of tax, penalties, and interest
26 required to be collected;

27 (6) the delivery of information to a municipality,
28 county, or other local governmental entity [~~an eligible~~
29 ~~municipality~~] in accordance with Section 321.3022, 322.2022, or

1 323.3022; or

2 (7) the release of information in or derived from a
3 record, report, or other instrument required to be furnished
4 under this chapter by a governmental body, as that term is
5 defined in Section 552.003, Government Code.

6 SECTION __. Section 321.3022, Tax Code, is amended by
7 amending Subsections (a), (a-1), (b), (d), (e), (f), (g), (h),
8 and (i) and adding Subsection (a-2) to read as follows:

9 (a) In this section, "other local governmental entity" has
10 the meaning assigned by Section 321.107.

11 (a-1) Except as otherwise provided by this section, the
12 comptroller on request shall provide to a municipality or other
13 local governmental entity that has adopted a tax under this
14 chapter:

15 (1) information relating to the amount of tax paid to
16 the municipality or other local governmental entity under this
17 chapter during the preceding or current calendar year by each
18 person doing business in the municipality or other local
19 governmental entity who annually remits to the comptroller state
20 and local sales tax payments of more than \$25,000; and

21 (2) any other information as provided by this
22 section.

23 (a-2) [~~a-1~~] The comptroller on request shall provide to
24 a municipality or other local governmental entity that has
25 adopted a tax under this chapter and that does not impose an ad
26 valorem tax information relating to the amount of tax paid to
27 the municipality or other local governmental entity under this
28 chapter during the preceding or current calendar year by each
29 person doing business in the municipality or other local
30 governmental entity who annually remits to the comptroller state
31 and local sales tax payments of more than \$500.

1 (b) The comptroller on request shall provide to a
2 municipality or other local governmental entity that has adopted
3 a tax under this chapter information relating to the amount of
4 tax paid to the municipality or other local governmental entity
5 under this chapter during the preceding or current calendar year
6 by each person doing business in an area, as defined by the
7 municipality or other local governmental entity, that is part
8 of:

- 9 (1) an interlocal agreement;
- 10 (2) a tax abatement agreement;
- 11 (3) a reinvestment zone;
- 12 (4) a tax increment financing district;
- 13 (5) a revenue sharing agreement;
- 14 (6) an enterprise zone;
- 15 (7) a neighborhood empowerment zone;
- 16 (8) any other agreement, zone, or district similar to
17 those listed in Subdivisions (1)-(7); or
- 18 (9) any area defined by the municipality or other
19 local governmental entity for the purpose of economic
20 forecasting.

21 (d) If the request for information under Subsection (b)
22 involves not more than three persons doing business in the
23 defined area who remit taxes under this chapter, the comptroller
24 shall refuse to provide the information to the municipality or
25 other local governmental entity unless the comptroller receives
26 permission from each of the persons allowing the comptroller to
27 provide the information to the municipality or other local
28 governmental entity as requested.

29 (e) A separate request for information under this section
30 must be made in writing by the municipality's mayor or chief
31 administrative officer or by the governing body of the other

1 local governmental entity each year.

2 (f) Information received by a municipality or other local
3 governmental entity under this section is confidential, is not
4 open to public inspection, and may be used only for the purpose
5 of economic forecasting, for internal auditing of a tax paid to
6 the municipality or other local governmental entity under this
7 chapter, or for the purpose described in Subsection (g).

8 (g) Information received by a municipality or other local
9 governmental entity under Subsection (b) may be used by the
10 municipality or other local governmental entity to assist in
11 determining revenue sharing under a revenue sharing agreement or
12 other similar agreement.

13 (h) The comptroller may set and collect from a
14 municipality or other local governmental entity reasonable fees
15 to cover the expense of compiling and providing information
16 under this section.

17 (i) Notwithstanding Chapter 551, Government Code, the
18 governing body of a municipality or other local governmental
19 entity is not required to confer with one or more employees or a
20 third party in an open meeting to receive information or
21 question the employees or third party regarding the information
22 received by the municipality or other local governmental entity
23 under this section.

24 SECTION __. Subchapter C, Chapter 322, Tax Code, is
25 amended by adding Section 322.2022 to read as follows:

26 Sec. 322.2022. TAX INFORMATION. (a) Except as otherwise
27 provided by this section, the comptroller on request shall
28 provide to a taxing entity:

29 (1) information relating to the amount of tax paid to
30 the entity under this chapter during the preceding or current
31 calendar year by each person doing business in the area included

1 in the entity who annually remits to the comptroller state and
2 local sales tax payments of more than \$25,000; and

3 (2) any other information as provided by this
4 section.

5 (b) The comptroller on request shall provide to a taxing
6 entity information relating to the amount of tax paid to the
7 entity under this chapter during the preceding or current
8 calendar year by each person doing business in an area included
9 in the entity, as defined by the entity, that is part of:

10 (1) an interlocal agreement;

11 (2) a revenue sharing agreement;

12 (3) any other agreement similar to those listed in
13 Subdivisions (1) and (2); or

14 (4) any area defined by the entity for the purpose of
15 economic forecasting.

16 (c) The comptroller shall provide the information under
17 Subsection (b) as an aggregate total for all persons doing
18 business in the defined area without disclosing individual tax
19 payments.

20 (d) If the request for information under Subsection (b)
21 involves not more than three persons doing business in the
22 defined area who remit taxes under this chapter, the comptroller
23 shall refuse to provide the information to the taxing entity
24 unless the comptroller receives permission from each of the
25 persons allowing the comptroller to provide the information to
26 the entity as requested.

27 (e) A separate request for information under this section
28 must be made in writing by the governing body of the taxing
29 entity each year.

30 (f) Information received by a taxing entity under this
31 section is confidential, is not open to public inspection, and

1 may be used only for the purpose of economic forecasting, for
2 internal auditing of a tax paid to the entity under this
3 chapter, or for the purpose described by Subsection (g).

4 (g) Information received by a taxing entity under
5 Subsection (b) may be used by the entity to assist in
6 determining revenue sharing under a revenue sharing agreement or
7 other similar agreement.

8 (h) The comptroller may set and collect from a taxing
9 entity reasonable fees to cover the expense of compiling and
10 providing information under this section.

11 (i) Notwithstanding Chapter 551, Government Code, the
12 governing body of a taxing entity is not required to confer with
13 one or more employees or a third party in an open meeting to
14 receive information or question the employees or third party
15 regarding the information received by the entity under this
16 section.

17 SECTION __. Subchapter D, Chapter 323, Tax Code, is
18 amended by adding Section 323.3022 to read as follows:

19 Sec. 323.3022. TAX INFORMATION. (a) In this section,
20 "other local governmental entity" includes any governmental
21 entity created by the legislature that has a limited purpose or
22 function, that has a defined or restricted geographic territory,
23 and that is authorized by law to impose a local sales and use
24 tax the imposition, computation, administration, enforcement,
25 and collection of which is governed by this chapter.

26 (b) Except as otherwise provided by this section, the
27 comptroller, on request shall provide to a county or other local
28 governmental entity that has adopted a tax under this chapter:

29 (1) information relating to the amount of tax paid to
30 the county or other local governmental entity under this chapter
31 during the preceding or current calendar year by each person

1 doing business in the county or other local governmental entity
2 who annually remits to the comptroller state and local sales tax
3 payments of more than \$25,000; and

4 (2) any other information as provided by this
5 section.

6 (c) The comptroller on request shall provide to a county
7 or other local governmental entity that has adopted a tax under
8 this chapter information relating to the amount of tax paid to
9 the county or other local governmental entity under this chapter
10 during the preceding or current calendar year by each person
11 doing business in an area, as defined by the county or other
12 local governmental entity, that is part of:

13 (1) an interlocal agreement;

14 (2) a tax abatement agreement;

15 (3) a reinvestment zone;

16 (4) a tax increment financing district;

17 (5) a revenue sharing agreement;

18 (6) an enterprise zone;

19 (7) any other agreement, zone, or district similar to
20 those listed in Subdivisions (1)-(6); or

21 (8) any area defined by the county or other local
22 governmental entity for the purpose of economic forecasting.

23 (d) The comptroller shall provide the information under
24 Subsection (c) as an aggregate total for all persons doing
25 business in the defined area without disclosing individual tax
26 payments.

27 (e) If the request for information under Subsection (c)
28 involves not more than three persons doing business in the
29 defined area who remit taxes under this chapter, the comptroller
30 shall refuse to provide the information to the county or other
31 local governmental entity unless the comptroller receives

1 permission from each of the persons allowing the comptroller to
2 provide the information to the county or other local
3 governmental entity as requested.

4 (f) A separate request for information under this section
5 must be made in writing each year by the county judge or the
6 governing body of the other local governmental entity.

7 (g) Information received by a county or other local
8 governmental entity under this section is confidential, is not
9 open to public inspection, and may be used only for the purpose
10 of economic forecasting, for internal auditing of a tax paid to
11 the county or other local governmental entity under this
12 chapter, or for the purpose described by Subsection (h).

13 (h) Information received by a county or other local
14 governmental entity under Subsection (c) may be used by the
15 county or other local governmental entity to assist in
16 determining revenue sharing under a revenue sharing agreement or
17 other similar agreement.

18 (i) The comptroller may set and collect from a county or
19 other local governmental entity reasonable fees to cover the
20 expense of compiling and providing information under this
21 section.

22 (j) Notwithstanding Chapter 551, Government Code, the
23 commissioners court of a county or the governing body of the
24 other local governmental entity is not required to confer with
25 one or more employees or a third party in an open meeting to
26 receive information or question the employees or third party
27 regarding the information received by the county or other local
28 governmental entity under this section.

29

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 28, 2009

TO: Honorable Joe Straus, Speaker of the House, House of Representatives

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

IN RE: HB1801 by Bohac (relating to exemptions from the sales tax for a limited period for certain backpacks and school supplies specified by the Streamlined Sales and Use Tax Agreement.),
As Passed 2nd House

Estimated Two-year Net Impact to General Revenue Related Funds for HB1801, As Passed 2nd House: a negative impact of (\$16,519,000) through the biennium ending August 31, 2011, if the effective date of the bill is July 1, 2009; or a negative impact of (\$9,394,000) through the biennium ending August 31, 2011, if the effective date of the bill is October 1, 2009.

All Funds, Six-Year Impact:

Fiscal Year	Probable Revenue (Loss) from <i>General Revenue Fund</i> 1	Probable Revenue (Loss) from <i>Cities</i>	Probable Revenue (Loss) from <i>Transit Authorities</i>	Probable Revenue (Loss) from <i>Counties</i>
2009	(\$1,901,000)	\$0	\$0	\$0
2010	(\$7,190,000)	(\$1,337,000)	(\$456,000)	(\$189,000)
2011	(\$7,428,000)	(\$1,381,000)	(\$471,000)	(\$195,000)
2012	(\$7,665,000)	(\$1,426,000)	(\$486,000)	(\$201,000)
2013	(\$7,906,000)	(\$1,470,000)	(\$501,000)	(\$208,000)
2014	(\$8,160,000)	(\$1,518,000)	(\$518,000)	(\$214,000)

The above bill assumes an effective date of July 1, 2009. The table below assumes an effective date of October 1, 2009.

Fiscal Year	Probable Revenue Gain/(Loss) from <i>General Revenue Fund</i> 1	Probable Revenue Gain/(Loss) from <i>Cities</i>	Probable Revenue Gain/(Loss) from <i>Transit Authorities</i>	Probable Revenue Gain/(Loss) from <i>Counties</i>
2010	(\$1,966,000)	\$0	\$0	\$0
2011	(\$7,428,000)	(\$1,381,000)	(\$471,000)	(\$195,000)
2012	(\$7,665,000)	(\$1,426,000)	(\$486,000)	(\$201,000)
2013	(\$7,906,000)	(\$1,470,000)	(\$501,000)	(\$208,000)
2014	(\$8,160,000)	(\$1,518,000)	(\$518,000)	(\$214,000)

Fiscal Analysis

The bill would amend Chapter 151 of the Tax Code, regarding a sales tax exemption for certain purchases of school backpacks.

The bill would provide a definition for a "backpack," and would extend this exemption to include school supplies as defined by the Streamlined Sales and Use Tax Agreement. School supplies would be exempt from the sales tax if purchased for use by a student in a public or private elementary or secondary school, had a sale price of less than \$100, and were purchased during the three-day sales tax holiday on clothing and footwear each August.

The bill would amend the Tax Code and require the Comptroller, upon request, to provide county sales tax information to a county that had adopted a sales tax. It is assumed that any additional cost associated with implementation of the bill could be absorbed within existing state resources.

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

Methodology

Data on the sale of school supplies were obtained from the U.S. Bureau of the Census. The data were adjusted for the appropriate price range and time period, multiplied by the state sales tax rate, adjusted for the potential effective dates of July 1, 2009 and October 1, 2009, and extrapolated through fiscal 2014.

Local Government Impact

There would be a proportional loss of sales tax revenue to units of local government. There would be no impact on local governments in the first year of implementation as August sales tax collections remitted to the Comptroller will not be allocated to the local jurisdictions until the following fiscal year.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD, KK

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 19, 2009

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

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

IN RE: HB1801 by Bohac (Relating to exemptions from the sales tax for a limited period for certain backpacks and school supplies specified by the Streamlined Sales and Use Tax Agreement.),
As Engrossed

Estimated Two-year Net Impact to General Revenue Related Funds for HB1801, As Engrossed: a negative impact of (\$16,519,000) through the biennium ending August 31, 2011, if the effective date of the bill is July 1, 2009; or a negative impact of (\$9,394,000) through the biennium ending August 31, 2011, if the effective date of the bill is October 1, 2009.

All Funds, Six-Year Impact:

Fiscal Year	Probable Revenue (Loss) from <i>General Revenue Fund</i> 1	Probable Revenue (Loss) from <i>Cities</i>	Probable Revenue (Loss) from <i>Transit Authorities</i>	Probable Revenue (Loss) from <i>Counties</i>
2009	(\$1,901,000)	\$0	\$0	\$0
2010	(\$7,190,000)	(\$1,337,000)	(\$456,000)	(\$189,000)
2011	(\$7,428,000)	(\$1,381,000)	(\$471,000)	(\$195,000)
2012	(\$7,665,000)	(\$1,426,000)	(\$486,000)	(\$201,000)
2013	(\$7,906,000)	(\$1,470,000)	(\$501,000)	(\$208,000)
2014	(\$8,160,000)	(\$1,518,000)	(\$518,000)	(\$214,000)

The above bill assumes an effective date of July 1, 2009. The table below assumes an effective date of October 1, 2009.

Fiscal Year	Probable Revenue Gain/(Loss) from <i>General Revenue Fund</i> 1	Probable Revenue Gain/(Loss) from <i>Cities</i>	Probable Revenue Gain/(Loss) from <i>Transit Authorities</i>	Probable Revenue Gain/(Loss) from <i>Counties</i>
2010	(\$1,966,000)	\$0	\$0	\$0
2011	(\$7,428,000)	(\$1,381,000)	(\$471,000)	(\$195,000)
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2013	(\$7,906,000)	(\$1,470,000)	(\$501,000)	(\$208,000)
2014	(\$8,160,000)	(\$1,518,000)	(\$518,000)	(\$214,000)

Fiscal Analysis

The bill would amend Chapter 151 of the Tax Code, regarding a sales tax exemption for certain purchases of school backpacks.

The bill would provide a definition for a "backpack," and would extend this exemption to include school supplies as defined by the Streamlined Sales and Use Tax Agreement. School supplies would be exempt from the sales tax if purchased for use by a student in a public or private elementary or

secondary school, had a sale price of less than \$100, and were purchased during the three-day sales tax holiday on clothing and footwear each August.

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

Methodology

Data on the sale of school supplies were obtained from the U.S. Bureau of the Census. The data were adjusted for the appropriate price range and time period, multiplied by the state sales tax rate, adjusted for the potential effective dates of July 1, 2009 and October 1, 2009, and extrapolated through fiscal 2014.

Local Government Impact

There would be a proportional loss of sales tax revenue to units of local government. There would be no impact on local governments in the first year of implementation as August sales tax collections remitted to the Comptroller will not be allocated to the local jurisdictions until the following fiscal year.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD, KK

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: **HB1801** by Bohac (Relating to exemptions from the sales tax for a limited period for certain backpacks and school supplies specified by the Streamlined Sales and Use Tax Agreement.),
As Introduced

Estimated Two-year Net Impact to General Revenue Related Funds for HB1801, As Introduced: a negative impact of (\$16,519,000) through the biennium ending August 31, 2011, if the effective date of the bill is July 1, 2009; or a negative impact of (\$9,394,000) through the biennium ending August 31, 2011, if the effective date of the bill is October 1, 2009.

All Funds, Six-Year Impact:

Fiscal Year	Probable Revenue (Loss) from General Revenue Fund 1	Probable Revenue (Loss) from Cities	Probable Revenue (Loss) from Transit Authorities	Probable Revenue (Loss) from Counties
2009	(\$1,901,000)	\$0	\$0	\$0
2010	(\$7,190,000)	(\$1,337,000)	(\$456,000)	(\$189,000)
2011	(\$7,428,000)	(\$1,381,000)	(\$471,000)	(\$195,000)
2012	(\$7,665,000)	(\$1,426,000)	(\$486,000)	(\$201,000)
2013	(\$7,906,000)	(\$1,470,000)	(\$501,000)	(\$208,000)
2014	(\$8,160,000)	(\$1,518,000)	(\$518,000)	(\$214,000)

The above bill assumes an effective date of July 1, 2009. The table below assumes an effective date of October 1, 2009.

Fiscal Year	Probable Revenue Gain/(Loss) from General Revenue Fund 1	Probable Revenue Gain/(Loss) from Cities	Probable Revenue Gain/(Loss) from Transit Authorities	Probable Revenue Gain/(Loss) from Counties
2010	(\$1,966,000)	\$0	\$0	\$0
2011	(\$7,428,000)	(\$1,381,000)	(\$471,000)	(\$195,000)
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2014	(\$8,160,000)	(\$1,518,000)	(\$518,000)	(\$214,000)

Fiscal Analysis

The bill would amend Chapter 151 of the Tax Code, regarding a sales tax exemption for certain purchases of school backpacks.

The bill would provide a definition for a "backpack," and would extend this exemption to include school supplies as defined by the Streamlined Sales and Use Tax Agreement. School supplies would be exempt from the sales tax if purchased for use by a student in a public or private elementary or

secondary school, had a sale price of less than \$100, and were purchased during the three-day sales tax holiday on clothing and footwear each August.

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

Methodology

Data on the sale of school supplies were obtained from the U.S. Bureau of the Census. The data were adjusted for the appropriate price range and time period, multiplied by the state sales tax rate, adjusted for the potential effective dates of July 1, 2009 and October 1, 2009, and extrapolated through fiscal 2014.

Local Government Impact

There would be a proportional loss of sales tax revenue to units of local government. There would be no impact on local governments in the first year of implementation as August sales tax collections remitted to the Comptroller will not be allocated to the local jurisdictions until the following fiscal year.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD, KK

LEGISLATIVE BUDGET BOARD

Austin, Texas

TAX/FEE EQUITY 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: **HB1801** by Bohac (Relating to exemptions from the sales tax for a limited period for certain backpacks and school supplies specified by the Streamlined Sales and Use Tax Agreement.), **As Introduced**

No statistically significant impact on the overall distribution of a state tax or fee burden among individuals and businesses is anticipated from the provisions of this bill.

Source

Agencies:

LBB

Staff:

JOB, MN

