

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

April 16, 2011

TO: Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

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

IN RE: HB199 by Parker (Relating to exemptions from the sales tax for clothing, footwear, and certain other items for a limited period.), **As Introduced**

No fiscal implication to the State is anticipated.

This bill would amend Chapter 151 of the Tax Code, regarding the sales and use tax, to provide that the period during which certain items of clothing, footwear, backpacks and school supplies are exempt from sales tax begins on the first Friday in August. Current law prescribes that the tax exempt period begin on the third Friday in August.

The bill would provide for the tax exempt period on a different weekend in August than prescribed under current law, but would not change the duration of the tax exempt period or the items eligible for the temporary exemption and thus would have no fiscal impact.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

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