

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

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**March 28, 2011**

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

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

**IN RE: HB379** by Guillen (Relating to exemptions from the sales tax for clothing, footwear, and certain other items for a limited period.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The 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 Friday before the eighth day preceding the earliest date on which any school district, other than a school district operating a year-round system, could begins instruction for the school year. Current law prescribes that the tax exempt period begin on the third Friday in August.

The bill would provide for the possibility of a 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

**LBB Staff:** JOB, KK, SD