

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

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

**April 23, 2011**

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

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

**IN RE: SB776** by Zaffirini (Relating to customs brokers.), **As Engrossed**

<b>Estimated Two-year Net Impact to General Revenue Related Funds</b> for SB776, As Engrossed: a positive impact of \$1,000,000 through the biennium ending August 31, 2013.
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**General Revenue-Related Funds, Five-Year Impact:**

Fiscal Year	Probable Net Positive/(Negative) Impact to General Revenue Related Funds
2012	\$500,000
2013	\$500,000
2014	\$500,000
2015	\$500,000
2016	\$500,000

**All Funds, Five-Year Impact:**

Fiscal Year	Probable Revenue Gain from <i>General Revenue Fund</i> 1
2012	\$500,000
2013	\$500,000
2014	\$500,000
2015	\$500,000
2016	\$500,000

**Fiscal Analysis**

The bill would partially implement recommendations from the report, "Strengthen Sales Tax Enforcement Related to Customs Brokers and Increase the Charge for Export Stamps," in the Legislative Budget Board's (LBB) Government Effectiveness and Efficiency Report submitted to the Eighty-Second Texas Legislature, 2011.

The bill would amend Chapter 151, Tax Code relating to customs brokers. The bill would eliminate the requirement that the comptroller provide an alternate method to show documentation of exemption of tangible personal property when the website for such documentation is unavailable. The bill would provide that the comptroller may suspend or revoke a customs broker license if the licensee does not comply with statute or issues false documentation. The bill would require that export documentation include a declaration that the customs broker or authorized employee inspected the property and the original receipt for the property. The bill would increase the charge for each export stamp from \$1.60 to \$2.10 and require the increase to be used for enforcement of the laws relating to customs brokers.

The bill would take effect September 1, 2011.

### **Methodology**

The revenue gain was estimated by multiplying the estimate of the number of export certificates by the increase in the fee. The bill would have no administrative cost.

### **Technology**

The bill would have no technological impact.

### **Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, RS, KK, JI