

By: Perez

H.B. No. 3522

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to reports issued by the comptroller on the effect of  
3 certain tax provisions.

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

5 SECTION 1. Section 403.014(a), Government Code, is amended  
6 to read as follows:

7 (a) Before each regular session of the legislature, the  
8 comptroller shall report to the legislature and the governor on the  
9 effect, if it is possible to assess, of exemptions, discounts,  
10 exclusions, special valuations, special accounting treatments,  
11 special rates, and special methods of reporting relating to:

12 (1) sales, excise, and use tax under Chapter 151, Tax  
13 Code;

14 (2) franchise tax under Chapter 171, Tax Code;

15 (3) school district property taxes under Title 1, Tax  
16 Code;

17 (4) motor vehicle tax under Section 152.090, Tax Code;

18 [~~and~~]

19 (5) any other state tax previously included in a  
20 report under this section, if that tax still exists; and

21 (6) any other tax that generated [~~generating~~] more  
22 than five percent of state tax revenue in the prior fiscal year or  
23 that would have generated more than five percent of state tax  
24 revenue in the prior fiscal year in the absence of all exemptions,

1 discounts, exclusions, special valuations, special accounting  
2 treatments, special rates, and special methods of reporting  
3 relating to the tax.

4 SECTION 2. Section 403.0141(a), Government Code, is amended  
5 to read as follows:

6 (a) Before each regular session of the legislature, the  
7 comptroller shall report to the legislature and the governor on the  
8 overall incidence of the school district property tax, ~~and~~ any  
9 state tax that generated ~~generating~~ more than 2.5 percent of  
10 state tax revenue in the prior fiscal year, any state tax that would  
11 have generated more than 2.5 percent of state tax revenue in the  
12 prior fiscal year in the absence of all exemptions, discounts,  
13 exclusions, special valuations, special accounting treatments,  
14 special rates, and special methods of reporting relating to the  
15 tax, and any other state tax previously included in a report under  
16 this section, if that tax still exists. The analysis shall report  
17 on the distribution of the tax burden for the taxes included in the  
18 report.

19 SECTION 3. This Act takes effect September 1, 2013.