

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

May 23, 2013

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB697** by Springer (Relating to a sales and use tax exemption for certain items sold by school booster clubs and support organizations; authorizing a sales and use tax exemption.), **As Passed 2nd House**

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 151 of the Tax Code relating to the exemption of certain items sold by school booster clubs and support organizations from the state sales and use tax.

The bill would add booster clubs and other school support organizations to the list of groups exempt from the taxes imposed by this chapter for the sale of food products, meals, soft drinks, and candy for human consumption.

This bill would have no significant fiscal impact on the state or units of local government.

This bill would take effect September 1, 2013.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK