

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

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**  
**Revision 1**

**April 16, 2013**

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

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** **HB3169** by Bohac (Relating to the imposition of the sales and use tax on taxable items sold or provided under certain contracts.), **As Introduced**

**No significant fiscal implication to the State is anticipated.**

The bill would amend Section 151.0565 of the Tax Code, regarding the sales tax liability of a qualified destination management company. The bill would add a subsection defining which activities are considered as marketing a destination.

The bill would be a clarification of existing law and therefore would have no significant impact on state sales and use tax revenue.

The bill would take effect September 1, 2013.

**Local Government Impact**

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

**Source Agencies:**

**LBB Staff:** UP, KK, SD