

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

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

**April 21, 2013**

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

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

**IN RE: HB3352** by Frank (Relating to a study and possible action regarding the improper avoidance of the use tax due on certain off-road vehicles purchased in other states.), **As Introduced**

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

This bill would require the Comptroller to conduct a study on the fiscal effect to the state and to the motorcycle industry of the improper avoidance of the use tax due on certain off-road vehicles purchased in other states.

The bill would require the study results and any recommendations to be submitted to the House Ways and Means and the Senate Finance Committees no later than December 1, 2013.

The bill has no state revenue implications. The Comptroller's office indicates the study could be performed with existing resources.

This bill would take effect immediately upon receiving a two-thirds majority vote of both houses of the Legislature. Otherwise, the bill would take effect September 1, 2013.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

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