

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

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

**March 6, 2013**

**TO:** Honorable Tommy Williams, Chair, Senate Committee On Finance

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

**IN RE:** **SB158** by Carona (Relating to the average price below which a newspaper is exempt from the sales tax.), **As Introduced**

<p><b>No significant fiscal implication to the State is anticipated.</b></p>
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This bill would amend Chapter 151 of the Tax Code, regarding the sales and use tax.

The bill, in Section 151.319(f), would increase the limitation on the average sales price of a publication that meets the definition of "newspaper" from \$1.50 to \$3.00. Section 151.319(a) of this code exempts a newspaper from sales and use tax. The amount of sales tax revenue that may currently be collected from sales of newspapers with an average price between \$1.50 and \$3.00 cannot be determined, but is expected to be negligible.

This bill would take effect July 1, 2013, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect October 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, SD