

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

May 8, 2013

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB485 by Ellis (Relating to the sales tax exemption period for clothing and footwear.), As
Engrossed

No fiscal implication to the State is anticipated.

The bill would amend Chapter 151 of the Tax Code, regarding the sales tax exemption for clothing and footwear for a limited period.

The bill would change the weekend that certain clothing and footwear would be exempt from the sales tax.

The bill would take effect immediately if it received a vote of two-thirds of all Members in both houses. Otherwise the bill would take effect September 1, 2013.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies:

LBB Staff: UP, KK