

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

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

**March 18, 2013**

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

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

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

**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