

(C) sales of property, goods, and services made in this state, where applicable; and

(D) economic investment and growth in this state;

(2) take into account any other factors the comptroller considers relevant in evaluating the exemption;

(3) consider whether retaining the exemption is in the public's best interest; and

(4) make recommendations relating to the exemption based on the evaluation.

(e) At each regular legislative session, the comptroller shall present to the legislature and the governor a report on the evaluation and recommendations the comptroller makes under Subsection (d). The report must include drafts of any legislation needed to carry out the comptroller's recommendations under that subsection.

(f) The evaluation described by this section does not apply to a tax exemption that is:

(1) explicitly provided by the constitution of this state; or

(2) for an item or service that this state is unable to tax under the United States Constitution or federal law.

SECTION _____. The comptroller of public accounts shall adopt a schedule for evaluating exemptions from property taxes and state taxes as provided by Section 403.0143, Government Code, as added by this Act, on or before January 1, 2016.