

## **BILL ANALYSIS**

S.B. 853  
By: Kolkhorst  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Currently, interested parties note, the comptroller of public accounts has an online sales tax registration application under which a person desiring to be a seller in Texas may submit an application electronically but is then required to print and mail a signed signature form that must be received by the comptroller before a sales tax permit may be issued. According to the parties, this process can cause weeks-long delays. S.B. 853 seeks to address this issue with the goal of improving efficiency and customer service.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

S.B. 853 amends the Tax Code to establish that an application for a sales tax permit that is filed electronically complies with the requirement that the application be signed by the appropriate entity.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2015.