

1-1 By: Ellis S.B. No. 70
1-2 (In the Senate - Filed November 10, 2014; January 26, 2015,
1-3 read first time and referred to Committee on Finance;
1-4 April 13, 2015, reported favorably by the following vote: Yeas 10,
1-5 Nays 2; April 13, 2015, sent to printer.)

1-6 COMMITTEE VOTE

| | Yea | Nay | Absent | PNV |
|--------------------------|-----|-----|--------|-----|
| 1-7 Nelson | X | | | |
| 1-8 Hinojosa | X | | | |
| 1-9 Bettencourt | | X | | |
| 1-10 Eltife | X | | | |
| 1-11 Hancock | X | | | |
| 1-12 Huffman | | | X | |
| 1-13 Kolthorst | X | | | |
| 1-14 Nichols | | X | | |
| 1-15 Schwertner | | | X | |
| 1-16 Seliger | X | | | |
| 1-17 Taylor of Galveston | X | | | |
| 1-18 Uresti | X | | | |
| 1-19 Watson | X | | | |
| 1-20 West | X | | | |
| 1-21 Whitmire | | | X | |
| 1-22 | | | | |

1-23 A BILL TO BE ENTITLED
1-24 AN ACT

1-25 relating to reports issued by the comptroller on the effect of
1-26 certain tax provisions.
1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
1-28 SECTION 1. Section 403.014(a), Government Code, is amended
1-29 to read as follows:
1-30 (a) Before each regular session of the legislature, the
1-31 comptroller shall report to the legislature and the governor on the
1-32 effect, if it is possible to assess, of exemptions, discounts,
1-33 exclusions, special valuations, special accounting treatments,
1-34 special rates, and special methods of reporting relating to:
1-35 (1) sales, excise, and use tax under Chapter 151, Tax
1-36 Code;
1-37 (2) franchise tax under Chapter 171, Tax Code;
1-38 (3) school district property taxes under Title 1, Tax
1-39 Code;
1-40 (4) motor vehicle tax under Section 152.090, Tax Code;
1-41 ~~and~~
1-42 (5) any other state tax previously included in a
1-43 report under this section, if that tax still exists; and
1-44 (6) any other tax that generated ~~generating~~ more
1-45 than five percent of state tax revenue in the prior fiscal year or
1-46 that would have generated more than five percent of state tax
1-47 revenue in the prior fiscal year in the absence of all exemptions,
1-48 discounts, exclusions, special valuations, special accounting
1-49 treatments, special rates, and special methods of reporting
1-50 relating to the tax.
1-51 SECTION 2. Section 403.0141(a), Government Code, is amended
1-52 to read as follows:
1-53 (a) Before each regular session of the legislature, the
1-54 comptroller shall report to the legislature and the governor on the
1-55 overall incidence of the school district property tax, ~~and~~ any
1-56 state tax that generated ~~generating~~ more than 2.5 percent of
1-57 state tax revenue in the prior fiscal year, any state tax that would
1-58 have generated more than 2.5 percent of state tax revenue in the
1-59 prior fiscal year in the absence of all exemptions, discounts,
1-60 exclusions, special valuations, special accounting treatments,
1-61 special rates, and special methods of reporting relating to the

2-1 tax, and any other state tax previously included in a report under
2-2 this section, if that tax still exists. The analysis shall report
2-3 on the distribution of the tax burden for the taxes included in the
2-4 report.

2-5 SECTION 3. This Act takes effect September 1, 2015.

2-6 * * * * *