

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

**FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION**

**May 5, 2015**

**TO:** Honorable Jane Nelson, Chair, Senate Committee on Finance

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

**IN RE:** **HB1129** by Sheets (Relating to an exemption from the attorney occupation tax for attorneys exclusively offering pro bono legal services.), **As Engrossed**

<b>No significant fiscal implication to the State is anticipated.</b>
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The bill would amend Subchapter H (attorney occupation tax) of Chapter 191 (miscellaneous occupation taxes) of the Tax Code.

The bill would provide for an exemption from the attorney occupation tax for an attorney providing only pro bono legal services for which the attorney does not receive compensation.

The bill would take effect immediately upon receiving two-thirds majority vote in each house. Otherwise, it would take effect September 1, 2015.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, KK, FR, SD, AG