

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

March 13, 2015

TO: Honorable John T. Smithee, Chair, House Committee on Judiciary & Civil Jurisprudence

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 Introduced**

No significant fiscal implication to the State is anticipated.

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, FR, SD, AG