

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

April 6, 2015

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **SB853** by Kolkhorst (Relating to the signature requirement for a sales tax permit application filed electronically.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Section 151.202 of the Tax Code, regarding the limited sales and use tax, to provide that an application for a sales tax permit does not require a signature if it is filed electronically.

The bill would take effect immediately if it receives a two-thirds vote of the membership of each house of the Legislature, otherwise it would take effect September 1, 2015.

The bill affects only an administrative requirement and would have no consequences for tax liabilities or collections.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD