

Amend CSSB 1713 (senate committee report) by striking all below the enacting clause and substituting the following:

SECTION 1. STUDY OF SALES AND USE TAX COMPLIANCE. (a) The comptroller shall conduct a study of methods to increase compliance with sales and use tax collection and payment requirements under Chapter 151, Tax Code.

(b) The study must:

(1) consider various possible methods to increase sales and use tax compliance, including:

(A) imposing registration or information reporting requirements on persons who refer purchasers in this state to out-of-state retailers;

(B) requiring retailers to notify purchasers of use tax payment requirements; and

(C) imposing information reporting requirements for retailers making sales subject to use tax;

(2) examine actions taken by other states to increase sales and use tax compliance and the results of those actions;

(3) include the estimated fiscal impact to this state, including to small local businesses in this state, of the potential methods to increase sales and use tax compliance considered in the study; and

(4) estimate the information technology costs to this state associated with the potential methods to increase sales and use tax compliance considered in the study.

(c) The comptroller shall consult with the office of the attorney general regarding the constitutionality of the potential methods to increase sales and use tax compliance considered in the study. The comptroller shall indicate any possible constitutional issues in the report of the results of the study.

(d) Not later than December 1, 2018, the comptroller shall issue a written report of the results of the study under this section, including recommendations for legislation to increase compliance with sales and use tax collection and payment requirements. The comptroller shall post the report on the comptroller's Internet website and provide notice of the availability of the report to the members of the legislature.

(e) This section expires January 1, 2019.

SECTION 2. EFFECTIVE DATE; CONTINGENCY. (a) Except as provided by Subsection (b) of this section, this Act takes effect September 1, 2017.

(b) This Act takes effect only if the 85th Legislature appropriates money specifically for the purpose of implementing this Act. If the legislature does not appropriate money specifically for the purpose of implementing this Act, this Act has no effect.