

By: Davis of Dallas

H.B. No. 1139

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the comptroller's report on the effect of certain tax
3 provisions.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 403.014(b), Government Code, is amended
6 to read as follows:

7 (b) The report must include:

8 (1) an analysis of each special provision that reduces
9 the amount of tax payable, to include an estimate of the loss of
10 revenue for a six-year period including the current fiscal biennium
11 and a citation of the statutory or legal authority for the
12 provision; ~~and~~

13 (2) for provisions reducing revenue by more than one
14 percent of total revenue for a tax covered by this section:

15 (A) the effect of each provision on the
16 distribution of the tax burden by income class and industry or
17 business class, as appropriate; and

18 (B) the effect of each provision on total income
19 by income class; and

20 (3) for each entity, including a corporation or other
21 business entity, that receives a reduction of taxes payable as a
22 result of a special provision, the actual dollar amount of the
23 reduction the entity received since the most recent report under
24 this section, regardless of whether the information is otherwise

1 confidential under state law, including Sections 111.006 and
2 151.027, Tax Code.

3 SECTION 2. This Act takes effect September 1, 2017.