

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 8, 2019

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

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: **HB3475** by Guillen (Relating to the administration, collection, and remittance of the cigars and tobacco products tax; requiring a permit.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill amends Chapter 155 of the Tax Code, regarding the cigars and tobacco products taxes. The bill would clarify and update this chapter of the Tax Code by adding and amending definitions instrumental in interpreting taxability, enforcing violations, and resolving issues arising from litigation or general inquiries received by the Comptroller.

The bill would have no revenue implications.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD, SMad