

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 1, 2019

TO: Honorable Dustin Burrows, Chair, House Committee on Ways & Means

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

IN RE: HB3475 by Guillen (Relating to the cigarette tax and the tax on cigars and other tobacco products; requiring permits.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill amends Chapters 154 and 155 of the Tax Code, regarding the cigarette tax and the cigars and tobacco products taxes. The bill would clarify and update these chapters 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.

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