

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 17, 2019

TO: Honorable Dennis Bonnen, Speaker of the House, House of Representatives

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

IN RE: HB4614 by Guillen (Relating to the administration, collection, and remittance of the cigarette tax; requiring a permit.), **As Passed 2nd House**

No fiscal implication to the State is anticipated.

The bill amends Chapter 154 of the Tax Code, regarding the cigarette tax. 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.

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