

**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: HB4614** by Guillen (Relating to the administration, collection, and remittance of the cigarette tax; requiring a permit.), **As Engrossed**

**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