

Amend **HB 4103** on third reading by adding the following appropriately numbered SECTION to the bill and renumbering the SECTIONS of the bill accordingly:

SECTION \_\_\_\_\_. Subchapter C, Chapter 351, Tax Code, is amended by adding Section 351.161 to read as follows:

Sec. 351.161. COMPTROLLER PRIVATE LETTER RULING. (a) A municipality may request that the comptroller provide a private letter ruling that determines whether:

(1) a project described in the request is a qualified project for purposes of this subchapter;

(2) the municipality will be entitled to receive revenue under Sections 351.156 and 351.157, as applicable; and

(3) taxable items, as defined by Section 151.010, purchased in connection with the qualified project are exempt from state and local sales and use taxes.

(b) The comptroller shall issue a private letter ruling that makes the requested determination not later than the 60th day after the date the municipality submits the request to the comptroller.

(c) The comptroller by rule may establish the information a municipality must submit in a request made under this section.

(d) The municipality may rely on the comptroller's determination included in a private letter ruling provided under this section.