

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION**

**March 13, 2021**

**TO:** Honorable Morgan Meyer, Chair, House Committee on Ways & Means

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB1445** by Oliverson (Relating to the applicability of the sales and use tax to certain insurance services.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Chapter 151, Tax Code, relating to sales and use taxation of insurance services.

Section 151.0039 would be amended to provide that a medical billing service performed prior to the original submission of an insurance claim is not a taxable insurance service.

“Medical billing service” would be defined as assigning codes for medical claims, verifying medical insurance eligibility, preparing medical claim forms, and filing medical claims.

The bill would codify current Comptroller policy and therefore would have no revenue impact to the state or units of local government.

The bill would take effect January 1, 2022.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, KK, SD