

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

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

**March 26, 2021**

**TO:** Honorable Jane Nelson, Chair, Senate Committee on Finance

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

**IN RE: SB778** by Hinojosa (Relating to the review by local governmental entities of certain sales and use tax audit reports and audit working papers.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Section 321.510 of the Tax Code, regarding the reallocation of local sales tax revenue, to add audit reports and audit working papers to the documents the Comptroller must make available to municipalities or local governments when requested under this section.

The bill would take effect immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2021.

According to the Comptroller of Public Accounts, the bill would have no revenue implications for the state or units of local government.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

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