

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

April 5, 2021

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB833 by Campbell (Relating to a sales tax refund for sales tax overpayments by certain oil or gas severance taxpayers.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 151 of the Tax Code regarding refunds of sales tax overpayments by certain oil and gas severance taxpayers.

The bill would add Section 151.4305 to provide that a person who files an oil or gas producer's report or first purchaser's report and who does not hold a sales tax permit may file a claim for a refund for sales taxes paid in error to a sales tax permit holder.

The bill would expand who may file for a refund of sales tax overpayments to include oil or gas severance taxpayers who do not hold a sales tax permit; however, the bill would not change taxability or the amounts of refunds due. Consequently, the Comptroller indicates there would be no fiscal implications for the state or units of local government.

The bill would take effect September 1, 2021.

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