

By: Eckhardt

S.B. No. 1111

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the inclusion of certain taxes in the comptroller's
3 report on the effect of certain tax provisions.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 403.014(a), Government Code, is amended
6 to read as follows:

7 (a) Before each regular session of the legislature, the
8 comptroller shall report to the legislature and the governor on the
9 effect, if it is possible to assess, of exemptions, discounts,
10 exclusions, special valuations, special accounting treatments,
11 special rates, and special methods of reporting relating to:

12 (1) sales, excise, and use tax under Chapter 151, Tax
13 Code;

14 (2) franchise tax under Chapter 171, Tax Code;

15 (3) school district property taxes under Title 1, Tax
16 Code;

17 (4) motor vehicle tax under Section 152.090, Tax Code;

18 (4-a) each severance tax under Subtitle I, Title 2,
19 Tax Code; and

20 (5) any other tax generating more than five percent of
21 state tax revenue in the prior fiscal year.

22 SECTION 2. This Act takes effect immediately if it receives
23 a vote of two-thirds of all the members elected to each house, as
24 provided by Section 39, Article III, Texas Constitution. If this

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1 Act does not receive the vote necessary for immediate effect, this

2 Act takes effect September 1, 2025.