

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

April 15, 2025

TO: Honorable Joan Huffman, Chair, Senate Committee on Finance

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB2873 by Kolkhorst (Relating to the requirement that certain reports be filed electronically.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would allow the Comptroller to require a taxpayer who paid \$10,000 or more during the preceding fiscal year to file reports electronically during the current fiscal year. Under current law, the tax-paid threshold is \$50,000. According to the Comptroller, the bill would have no revenue impacts.

The bill would take effect September 1, 2025.

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