

**HOUSE OF REPRESENTATIVES
COMPILATION OF PUBLIC COMMENTS**

Submitted to the Committee on Ways & Means
For HB 134

Compiled on: Monday, March 17, 2025 5:00 PM

Note: Comments received by the committee reflect only the view of the individual(s) submitting the comment, who retain sole responsibility for the content of the comment. Neither the committee nor the Texas House of Representatives takes a position on the views expressed in any comment. The committee compiles the comments received for informational purposes only and does not exercise any editorial control over comments.

Hearing Date: March 17, 2025 1:00 PM

Susan Ratton
City of Coppell
Coppell, TX

Changing local sales tax from an origination-based system to a destination-based system unfairly disrupts the local economies that have already made significant investments in infrastructure to support fulfillment centers. Cities have tailored land use policies, zoning laws, and economic development strategies to encourage the growth of warehouses and distribution centers, which are a critical part of their economies. These decisions were made under the assumption of existing tax structures, and altering this system would undermine the financial stability of these communities.

By taxing at the destination, cities would lose crucial revenue that funds the very infrastructure supporting e-commerce operations—roads, utilities, public services, and workforce development. It could also result in unintended negative consequences, like reducing local tax revenues for areas that have already made substantial investments in facilities that directly support these operations. This is taxation without representation, as the new system would deprive these cities of revenue they rely on, even though they are providing the services and infrastructure that benefit the entire supply chain. Maintaining the origination-based system ensures that those who are directly responsible for the fulfillment and logistical infrastructure are fairly compensated for their contributions.

Jacqueline Nivens
City of Coppell
Coppell, TX

In City of Coppell, this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.

Steve Phillips
Self/Retired
Carrollton, TX

It seems to me that it is unfair to change the sales tax collection for the city of Coppell and/or any other city this bill would affect. Coppell city services would be adversely affected by this change and so I am opposed to HB 134.

Gary Murphey
Self
Runaway Bay, TX

Strongly opposed HB 134 that would gut funding by local tax revenue that is desperately needed for the cultural educational experiences provided by the Coppell Cultural Arts Center.

Vandana Sayegh
City of Coppell
Coppell, TX

In City of Coppell, this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.

Bridget Brandt
Leander Chamber of Commerce
Leander, TX

On behalf of the Leander Chamber of Commerce and the businesses we represent, I am writing to express our strong opposition to [Bill Number], which seeks to alter the location at which certain sales are consummated for the purposes of local sales and use taxes. This proposed change would have significant negative consequences for local communities like Leander and hinder our ability to foster economic growth.

The Leander Chamber of Commerce has been serving our community since 1947, working diligently to support local businesses and drive economic development. A change in how sales tax revenue is allocated would directly impact our city's ability to fund essential services, including public safety, infrastructure improvements, and business support initiatives. Many municipalities, including Leander, rely heavily on sales tax revenue to maintain the quality of life and business-friendly environment that attracts both residents and investors.

This bill could also disproportionately harm small businesses that operate brick-and-mortar locations by favoring remote or online sellers. Creating an uneven playing field could discourage local investment and reduce economic activity in our community. Furthermore, altering the point of sale for tax purposes may introduce unnecessary administrative complexities, increasing the burden on businesses and local governments alike.

We urge you to oppose this bill and instead consider policies that support local economic growth, fairness in taxation, and the continued success of Texas businesses. We welcome the opportunity to discuss this matter further and work collaboratively on solutions that benefit all stakeholders. Please feel free to contact me at 512-259-1907.
Thank you for your time and consideration.

Ethan Kerr
City of Coppell
Grapevine, TX

I am writing in opposition of this Bill. Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide. Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation. This Bill would put the majority of the expense on cities like Coppell while giving the benefits to other cities in the area. This additional financial stress comes to the detriment of the community in Coppell. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all. In addition to origin based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Valerie Hinton, Ms
self
Farmers Branch, TX

Trying to read this bill is like trying to read Greek. Plain English would be helpful. Sales taxes should go to the governing body where purchase is made. Not to the State of Texas who already has an economic budget overflow of \$.

Masoud Arami, Dr
Self
Dallas, TX

This bill will force a property tax rate increase to make up losses in sales tax

Kayley Hager
Self/higher education
Coppell, TX

Cities like Coppell, where I reside, will be harmed by this bill. The city invested in a long-term infrastructure plan based on current laws, and HB 134 would decimate a large portion of the city's revenue. This would impact the city's ability to fix roads, including where they receive heavy impact from semis and delivery trucks in the business sector and which is costly to maintain. Other essential services such as public safety would also be at risk due to the loss of revenue.

In addition, HB 134 creates unnecessary bureaucracy and red tape for businesses, because there are 1,600 different sales tax entities that destination-based sourcing would require. This makes Texas less business friendly, which is one of our state's greatest strengths.

NO on HB 134.

Kevin Richardson
City of Coppell
Coppell, TX

This bill would have the following detrimental impacts:

Undermines Local Economic Development Agreements – HB 134 threatens to nullify or severely weaken existing Chapter 380/381 and 504/505 agreements that local governments rely on for business expansion, job creation, and infrastructure projects. Cities and counties with long-term economic plans based on these agreements will be adversely affected, hindering progress and reducing competitiveness.

Punishes Investment and Innovation – The bill penalizes cities that have proactively invested in logistics, warehousing, and e-commerce infrastructure. By redistributing tax revenue to jurisdictions that have made no local investment, the bill discourages economic growth and innovation in communities that have strategically developed their economies.

Jeopardizes Local Budgets and Essential Services – HB 134 could severely impact local government revenue, threatening essential services such as public safety, fire departments, roads, parks, broadband expansion, and community programs. Cities depend on local sales tax revenue for these services, and any disruption could force cuts, negatively affecting residents' quality of life. Funding reductions for fire departments could increase response times, reduce resources, and compromise public safety. Moreover, a decline in funding could lower fire departments' Insurance Services Office (ISO) ratings, raising insurance premiums for residents and businesses, further discouraging investment.

Threatens Past Investments and Economic Stability – Cities and counties have already invested millions in attracting businesses and building necessary infrastructure. HB 134 risks unraveling these investments, leaving businesses without the support they expected. Reduced funding would force cuts to infrastructure maintenance, business support, and workforce development, undermining long-term economic growth.

Creates Unfair Competitive Disadvantages for Small Businesses – HB 134 places an undue burden on small businesses by creating an uneven playing field where large corporations benefit at the expense of local entrepreneurs, further hindering competition.

Disrupts Long-Term Planning and Investment – Economic development agreements are carefully structured over years to ensure steady, strategic growth. HB 134 would disrupt these agreements by retroactively changing the rules, penalizing communities that have invested in long-term planning based on current policies.

Jerry Young, MPA
Self
Addison, TX

I am writing to express my strong opposition to House Bill 134, which would shift sales tax allocation based on the destination of goods rather than the point of origin. This change would have significant negative consequences for cities that host distribution centers, warehouses, and manufacturing facilities—communities that bear the direct costs of supporting these operations.

The cities where these facilities are located provide the infrastructure that makes commerce possible. Large trucks delivering goods degrade local roads at a rapid pace, requiring frequent repairs and increased maintenance costs. These businesses also place substantial demands on municipal services, including water, sewer, and electricity. Yet, under HB 134, the local governments that shoulder these burdens would lose essential sales tax revenue, shifting the financial strain onto residents through potential tax increases or reduced services.

Furthermore, this bill undermines local economic development efforts. Cities invest in infrastructure and resources to attract businesses, but if they do not benefit from the resulting sales tax revenue, their incentive to support these operations diminishes. HB 134 risks discouraging future business investment in Texas cities that are critical to the supply chain.

I urge you to oppose House Bill 134 and protect the financial stability of communities that sustain Texas' economy. Fair tax policy should recognize where the operational impact is felt the most—not just where a sale is finalized.

Thank you for your time and consideration.

Jennifer Cook
City of Coppell
Coppell, TX

1. Complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing
2. In “name the city” this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects.
3. Does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030)
4. There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don’t know what the impact of this type of dramatic change could have on their revenues and eventually operations.
5. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.
6. Cities like “name the city” have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation.
7. Cities like “name the city” invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfilment centers provide.
8. In addition to origin based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle.
9. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Todd Storch
Coppell Arts Center supporter
Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Bob Dubey, Mayor
City of Richardson
Richardson, TX

The City of Richardson opposes HB 134 for the following reasons:

1. The bill is a complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing.
2. In Richardson this change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects.
3. HB 134 does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030)
4. There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations.
5. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.
6. Cities like Richardson have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation.
7. Cities like Richardson invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide.
8. In addition to origin based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle.
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yvette kaplinsky
self, sales
Farmers Branch, TX

VERY much opposed to this. Local money should stay in local hands where it is more responsive to the local people. Government control is going down the drain or have you not been reading the room?

Lauren Rodriguez
City of Coppell
keller, TX

Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Juan Cenicerros
City of Coppell
Carrollton, TX

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Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Eric Lusk
self
Coppell, TX

Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.

Peter Dirks
self/ City Marshal/law enforcement
HIGHLAND VILLAGE, TX

I am opposition to this bill, This complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing will obliterate sales tax revenues in the city/community I work for (Coppell, TX.). This will result in severe reductions in programs and services our community expects. This bill does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreement early. Destination sourcing is not business friendly, It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Juan Ovalle
City of Coppell
Coppell, TX

In Coppell, TX, this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. In addition to origin based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Bruce Kyer
City of Coppell
Lewisville, TX

4. I am in total opposition to HB 134. There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations. Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.

Richard Hernandez
City of Coppell
Coppell, TX

There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations.

In addition to origin based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle.

Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

A complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing

Jason Augustine

self

Coppell, TX

I'm a resident of Coppell, a community thriving as a warehouse hub, including Amazon fulfillment centers. I urge you to reject HB 134, which would shift local sales tax from where goods are fulfilled—here—to delivery points statewide. This ruinously threatens our city's finances, infrastructure, and future.

Our sales tax revenue, driven by warehouse transactions, funds essential services. HB 134 would slash millions from our budget, redirecting it elsewhere. Yet we'd still bear the burden of heavy 18-wheeler traffic—congested roads, damaged pavement, and costly repairs. Without that revenue, who pays? Our taxpayers, already enduring noise and delays, shouldn't be left high and dry.

The fallout hits deeper: cuts to police, fire, schools, and parks. We welcomed these warehouses for jobs and growth, which benefits the whole state, but HB 134 guts our reward while leaving us the strain. Voters won't forget potholes, underfunded schools, or slower emergency responses—all tied to this bill.

Texas benefits from our hubs—jobs, commerce, fast shipping. But if we can't maintain roads and services, companies may leave, taking jobs with them. HB 134 risks stalling our state's economic edge.

Keep sales tax where the work happens—where trucks load, workers toil, and roads wear. Don't punish us for supporting Texas' growth.

Please, protect Coppell. Reject HB 134. Our voters deserve it.

Eric Cheshier

City of Coppell

Coppell, TX

In Coppell, TX this change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities. This form of taxation does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030). In addition to origin based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle. There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations. Cities like Coppell, TX invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide.

Pallavi Kalamkar
City of Coppell
Coppell, TX

I am in opposition to HB 134. Here are some pointers to explain further:

1. Complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing
2. In “City of Coppell” this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects.
3. Does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030)
4. There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don’t know what the impact of this type of dramatic change could have on their revenues and eventually operations.
5. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.
6. Cities like “City of Coppell” have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation.
7. Cities like “City of Coppell” invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide.
8. In addition to origin based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle.
9. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Craig Morgan
Round Rock
Round Rock, TX

My name is Craig Morgan and I am the Mayor of the City of Round Rock, Texas. I am here representing my great city and once again stand firmly in opposition to moving to destination sourcing for local sales tax collections.

I have been speaking on this issue for half a decade now, so I will be brief. I must simply restate the old adage, “if it ain’t broke, don’t fix it.”

For any size company, changing business models is a complicated task. A shift in sales tax sourcing from origination to destination would be an immense, statewide business model change. I don’t believe any of us have a crystal ball on exactly what that would mean.

State sales tax collections are at record highs.

I am struggling to see the great benefit changing to destination sourcing will have on the Texas economy. Nor have I seen a substantive study on how the change would benefit any unit of local government in a significant way. All this change would seem to do is harm a few cities who have worked hard over the past decades to foster economies populated with businesses that consummate critical taxable sales. These businesses are cherished in Texas. They are producers, job creators, and importers of money into Texas.

We do not need to create a business environment in Texas that disincentivizes communities from being welcoming to producers. If there is no return on investment, communities will begin to disincentivize production. Round Rock has long sought to be welcoming to businesses and the jobs they create. This has been beneficial. This has been by design. Origination tax philosophy is designed to incentivize production ahead of consumption. I am proud of our producers and hope that we do not add new burdensome regulations on them for no appreciable benefit to anyone.

I urge you to not change our precious business model or do anything that could harm the “Texas Miracle” that our state is so proud of.

Craig Morgan

vineela mandapati

City of Coppell

coppell, TX

2. In Coppell this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Joni Taylor

Coppell Arts Center Supporter

Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Rodney Whitfield, Rev.

Self, Clergy

Lewisville, TX

Faithful Servants,

I am writing to express my strong opposition to House Bill 134 (HB 134). This bill would dramatically shift how sales tax is collected in Texas, undermining local economic development agreements, punishing cities that have invested in growth and infrastructure, and threatening critical funding for essential city services.

As a resident and Pastor in Carrollton, I am deeply concerned about the devastating impact this bill will have on our community:

Significant revenue losses, jeopardizing police, fire, parks, and other essential services.

Punishes investment and innovation in cities that proactively invested in e-commerce and logistics infrastructure based on existing laws.

Disruption of long-term planning and retroactive changes to agreements made in good faith.

Creation of unfair advantages for large corporations over small businesses due to sourcing rule changes.

Forced increases in property taxes to offset lost sales tax revenue, hurting residents and businesses alike.

I urge you to vote NO on HB 134 to protect our communities, local economies, and the future growth of Texas.

Thank you for your time and consideration.

Sincerely,

Rev. Rodney Whitfield (Aldersgate United Methodist Church)

Stephen Taylor

Self

Coppell, TX

Committee members,

As a resident of Coppell for over 30 years, I have watched our community grow and prosper. Our community has grown due to a lot of hard work and dedication from community members who have volunteered for hours of their time on the City Council and the local Coppell ISD school board. They have used their talents and skills to create a wonderful city and school district using the laws passed by the Legislature to fund these two entities.

We have watched as the state has taken away millions of dollars through the Robin Hood programs that have impacted our schools. Now, it appears that this bill is attempting to do the same to our city. I am extremely disappointed by these attempts to lower our city's efforts to thrive. Instead of penalizing our community for having a vision and making it happen through our sacrifices, why not encourage other communities to do the same?

I strongly encourage you to vote NO for HB 134.

Thanks for listening to this Texas voter.

Rachael Evans

City of Coppell

Coppell, TX

Complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing. In Coppell this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. Does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030). There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations. Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation.

Meagan Beaujean

City of Coppell

Little Elm, TX

2. In Coppell, this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects.

Jordan Acheson

Coppell

Coppell, TX

HB 134 will negatively impact local governments and business since cities, like Coppell, invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide. Business will also be burden with increased compliance costs to adapt to the new definition. This may also impact the State since some business may need to relocate to other cities or move out of Texas due to the reduction of local tax benefits and infrastructures.

Steve Taylor
Coppell Arts Center Supporter
Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Patricia Magel, Ms
Self
Farmers Branch, TX

I oppose adoption of HB 134, which will potentially create a devastating loss of sales tax revenue that funds essential services like public safety, infrastructure and economic development. It is irresponsible to adopt HB 134 without independent and comprehensive fiscal impact studies to guide this or similar future legislative action on changes to sales tax collection

Rhonda Johnson
City of Coppell
Coppell, TX

In Coppell this sea change would obliterate sales tax resulting in severe reductions in programs and services our community expects.

Brant Shallenburger
City of The Colony, TX
The Colony, TX

Respectfully, we oppose this bill. It will cause economic hardship for cities and counties that have relied on this revenue stream for infrastructure maintenance and repair and public safety personnel and equipment

Troy Powell
The City of The Colony
The Colony, TX

We respectfully oppose this bill. It would do damage to the communities that invested in the infrastructure to create these jobs and revenue.

Emily Crossley, Dr.
Self
Coppell, TX

This bill would devastate our local city economy. We are heavily warehouse-based primarily due to our location close to a major international airport. The taxes we receive are necessary to maintain roads that are heavily used by semitrucks and other road-damaging vehicles. Roads are just the start of city maintained infrastructure needed to support warehousing. Removing 100% of funds generated by sales tax would be irresponsible. A fiscal impact study is critically necessary before moving forward with any sort of fund reallocation on this scale.

Dezirae Veuleman
City of Coppell Code Compliance Division
Dallas, TX

As a Code Compliance Officer for the City of Coppell, I wish to express concerns regarding Texas House Bill 134 (HB 134), which seeks to redefine the location where certain sales are consummated for the purposes of local sales and use taxes. While the bill aims to clarify tax obligations, it presents several challenges that could adversely affect municipalities like Coppell.

****Financial Implications****

HB 134 proposes that the place of business of a retailer includes any location where three or more orders are received during a calendar year, explicitly excluding locations such as computer servers, Internet protocol addresses, domain names, websites, or software applications. This redefinition could shift the point of taxation from the location of the business to the location of the customer, potentially reducing the sales tax revenue for municipalities where businesses are physically located. For Coppell, this could mean a significant decrease in funds that are essential for maintaining public services, infrastructure, and community programs.

****Economic Development Concerns****

The bill's changes might disincentivize businesses from establishing or maintaining physical locations in certain municipalities, knowing that sales tax revenue could be allocated elsewhere. This could hinder local economic development efforts, as the attractiveness of Coppell as a business hub may diminish if businesses perceive reduced benefits from local sales tax allocations.

****Administrative Challenges****

Implementing the changes proposed by HB 134 would require overhauling current tax collection systems to track and allocate sales tax based on the customer's location rather than the retailer's place of business. This shift could lead to increased administrative burdens and complexities for both the state and local governments, as well as for businesses trying to comply with the new regulations.

****Potential for Revenue Disparities****

Municipalities with higher concentrations of consumers could see increased tax revenues, while those with business-centric economies might experience declines. This redistribution could exacerbate existing disparities between urban and suburban or rural areas, leading to challenges in funding essential services in communities like Coppell.

****Conclusion****

While the intent of HB 134 to modernize tax definitions in the digital age is understandable, the potential negative impacts on municipalities like Coppell are significant. The anticipated reduction in sales tax revenue, coupled with administrative challenges and possible hindrances to economic development, raises concerns about the bill's long-term effects on local communities. It is crucial to consider these implications thoroughly and explore alternative solutions that address tax clarity without compromising the financial stability and growth of our municipalities.

Alyssa Martinson
Self
Coppell, TX
Oppose, let our cities thrive

Holly Buie
Coppell Arts Center Supporter
Coppell, TX

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Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Whitney Agee
Self, Resident & City of Coppell Employee
Coppell, TX

I am strongly opposed to this bill. Not only does it not honor local governments partnerships with the business community, but there is no fiscal analysis on how this impacts local sales tax receipts. This would have a dramatic negative impact on our city.

Dora Flores
self-
Farmers Branch, TX

OPPOSITION to HB 134

- * HB 134 dramatically shifts how Texas collects sales tax, moving from origin-based to destination-based taxation
- * The bill will significantly reduce sales tax revenues, forcing cuts to essential city services
- * Many cities, including Farmers Branch, have invested in infrastructure based on current laws and this bill disrupts long-term economic planning

Josh Littrell
Self
McKinney, TX

Cities like McKinney, Coppell, Plano, Round Rock, etc. have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities. Scrap this bill for logic!

Ricky Martinez

self

Farmers Branch, TX

- *HB134 dramatically shifts how Texas collects sales tax, moving from origin-based to destination-based taxation
- *the bill be significantly reduce sales tax revenues, forcing cuts to essential city services
- *Many cities, including Farmers Branch, have invested in infrastructure based on current laws and this bill disrupts long-term economic planning.
- *The bill does not honor existing agreements between local governments and businesses, forcing changes before agreements expire in 2030.
- *Texas has over 1600 different sales taxing entities, make this change complex and burdensome for business
- * This bill threatens the financial health of our city and the services that keep our community safe and thriving.
- * This bill will forces a property tax rate increase to make up losses in sales tax.

Lisa Martinez

self

Farmers Branch, TX

- *HB134 dramatically shifts how Texas collects sales tax, moving from origin-based to destination-based taxation
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Peri Barker, CFO

Meyer Commercial

Coppell, TX

Our cities work hard to build a balance in our communities, to support our schools and resources with a tax base from its businesses to support it. Please protect our cities.

Lynda Bacharach

Self, retired

Dallas, TX

Vote NO! Sounds like another RobinHood!

Diana Day

self

Farmers Branch, TX

I am opposed to HB134. Farmers Branch is small in size. Any plan to move our local sales tax dollars outside of Farmers Branch could be detrimental to our city. If sales tax dollars are moved from origin-based to destination-based taxation, we will loose so much. The best thing about Farmers Branch is our police and emergency services. Our city government has indicated that this bill will force a property tax rate increase to make up local losses in sales tax.

Catherine Gussio

Self

Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Diane Bystrom

sekf

Grapevine, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

William Deichler

Self

Farmers Branch, TX

Please leave local taxes local. This bill must be defeated.

Michael Kincade

Coppell Arts Center Supporter

Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

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Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Rumpa Dey, Mrs

Self

Coppell, TX

Please don't pass this as it impacts our city

Jennifer Brownlee

Self

Farmers Branch, TX

Opposition for the following reasons:

Undermines Local Economic Development Agreements

The very tools cities and counties use to incentivize job creation, business recruitment and infrastructure improvements may be eliminated or severely weakened.

* **Punishes Investment and Innovation**

Cities that proactively invested in logistics, e-commerce infrastructure and warehousing will lose the ability to benefit from those investments. Instead, tax revenue could be diverted to unrelated jurisdictions where no local investment or job creation occurred.

* **Jeopardizes Local Budgets and Services**

HB 134 could result in significant revenue losses for cities! Money that funds Police, Fire Protection, Roads, Parks and Community Development could be gone. This legislation risks weakening our city's ability to serve residents and plan for the future.

* **Creates Competitive Disadvantage for Small Business**

The Bill establishes new burdens and rules that could disproportionately affect small businesses, while larger, multi-location corporations may gain an unfair tax advantage.

* **Disrupts Long-Term Planning**

Economic Development agreements often span multiple years. HB 134 could retroactively alter the rules midstream, penalizing communities that played by the rules and made long-term investments in growth in good faith.

Local Tax Dollars Should Stay In Local Communities!

PLEASE submit your comments in OPPOSITION to HB 134 and help protect our city's ability to drive economic growth and retain critical revenue streams.

Go Online and submit your public comments TODAY at [CommentHB134](#)

SEND a note to your District Representatives:

Rep. Rafael Anchia

Rep. Cassandra Garcia-Hernandez

Sen. Tan Parker

You can also message the bill author and Committee Chair of the House Ways & Means Committee.

Morgan Meyer

This is bad legislation for all cities.

What to say in your comments:

* HB 134 dramatically shifts how Texas collects sales tax, moving from origin-based to destination-based taxation

* The bill will significantly reduce sales tax revenues, forcing cuts to essential city services

* Many cities, including Farmers Branch, have invested in infrastructure based on current laws and this bill disrupts long-term economic planning

* The bill does not honor existing agreements between local governments and businesses, forcing changes before agreements expire in 2030

* Texas has over 1600 different sales taxing entities, making this change complex and burdensome for business

* This bill threatens the financial health of our city and the services that keep our community safe and thriving.

* This bill will force a property tax rate increase to make up losses in sales tax

Richard Boyer
City of The Colony, TX
The Colony, TX

Honorable Committee members,

I have the honor of representing the proud Texans of The Colony as their mayor. While we do not have a major fulfillment center, we do have large brick-and-mortar stores that generate significant online sales. We have been actively working for years to attract businesses to our town to create jobs for our residents and support essential services

As a small city, we do not have large financial resources to offer businesses in the form of cash or land incentives. Instead, we have entered into performance based sales tax incentive agreements, which have allowed us to be good stewards of our residents' property tax dollars. These agreements are crucial for the financial health of our city.

HB 134 would effectively put an end date on legally binding contracts which were made in good faith by all parties. One of these agreements, for example, directly funds multiple police officers and funded the building of one of our fire stations. The implementation of this bill as written, would make it nearly impossible for the company involved to meet the requirements of these contracts, which would eliminate vital funding for these first responders. This situation would place us in a difficult financial position with no good options.

Moreover, I am concerned that passing this bill would send a negative signal to businesses considering relocating to Texas. If companies see that the legislature can retroactively eliminate legal agreements, it could undermine trust in the stability of our business environment. In our case, a billion-dollar investment was made by a company with the understanding that the sales tax system would remain in place. If this bill passes, it could seriously hinder Texas' ability to attract future investment. Thank you for your time and attention to this important matter. I trust that you will make the best decision for our state and its residents, and I appreciate your consideration of the consequences related to this issue.

Jill Markham

Self

Coppell, TX

I strongly oppose HB 134, as it would have significant negative consequences for local governments, businesses, and communities across Texas.

This bill proposes a complete shift from origin-based sales tax collection to destination-based sourcing, a move that would severely reduce local sales tax revenues for cities that have built their economic development strategies around the current system.

In Coppell, Texas, this policy change would result in major losses in sales tax revenue, leading to cuts in vital city services that residents and businesses depend on. Coppell has long been a hub for commerce and fulfillment centers, making significant investments in infrastructure and economic development based on existing laws. HB 134 would erode those investments and undermine the commitments made between the city and businesses.

Many municipalities, including Coppell, have entered into long-term economic development agreements based on the current system. This bill would force premature termination of those agreements by 2030, creating instability and uncertainty for local governments and businesses alike.

Additionally, HB 134 moves forward without a full financial impact study, leaving cities and businesses guessing about the consequences. Municipalities rely on sales tax revenue to provide essential services such as public safety, infrastructure, and economic development, and this bill threatens that stability.

Furthermore, the proposed shift to destination-based sourcing creates unnecessary complexity and inefficiency in a state with over 1,600 different sales taxing entities. This will increase administrative burdens on businesses and make Texas a less competitive and business-friendly state.

Coppell has built its economic success on strategic planning and responsible growth, and HB 134 would undo decades of work by shifting critical funding away from the communities that have invested in building Texas' economy.

For these reasons, I respectfully urge the committee to reject HB 134 and preserve the current origin-based system, which supports economic growth, job creation, and stable city revenues.

Thank you for your time and consideration.

Jill Markham

Jack Mason

Coppell Arts Center Supporter

Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Jeff Roller
self/retired
Coppell, TX

I strongly oppose the proposed House Bill 134. Some of my areas of concern and reasons for my opposition are the following:

- This Bill would be a complete 180-degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing.
- In Coppell, I believe this change would significantly impact sales tax revenues potentially resulting in severe reductions in programs and services that our community expects.
- In my opinion, this Bill does not honor local governments partnerships with the business community with whom they have entered local economic agreements with by forcing expiration of agreements early (2030).
- To my knowledge, there has been no study nor fiscal analysis performed on how this impacts local sales tax receipts.
- The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefits all.
- Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws.
- Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide. In addition to providing origin-based sales taxes and local property tax these businesses lead in innovation and job creation.
- I do not believe that destination sourcing is business-friendly and I think that it is not an efficient system with Texas having over 1,600 different sales taxing entities.

Thank you for considering my concerns and opposition to the bill.

Elodie Camaret
Coppell Art Center supporter
Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

SANDRA MEIER-WESTERN

Coppell Arts Center Supporter
Coppell, TX

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Walter Gruenes
Coppell Arts Center
Coppell, TX

strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Yvonne Silva
Selg
Coppell, TX

Please allow these sales taxes to remain in our City.

Nancy Chmielewski
Coppell Community Chorale
Arlington, TX

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Linda Hodges
Self
Farmers Branch, TX

I oppose this bill do not pass it!

Daniel Kinkade
Self Retired
Carrollton, TX

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Jesica Almendarez
City of Coppell, TX
Mansfield, TX

1. Complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing
2. In the City of Coppell this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects.
3. Does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030)
4. There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations.
5. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.
6. Cities like "name the city" have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation.
7. Cities like "name the city" invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfilment centers provide.
8. In addition to origin based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle.
9. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Kenneth Whisler
self / mortgage banker
Coppell, TX

Hello, as a citizen and member of the business community in Coppell, TX, I would strongly urge the reconsideration of this bill. As you may be aware, the west side of our city is directly under a heavy flight path in and out of DFW Airport. This area of the city would be largely unusable for residences and many business types. Fortunately, the City of Coppell had the forethought many many years ago to build the infrastructure complete with fire, police, road construction, etc to support the heavy truck traffic associated with the warehouse district. Stripping these sales tax revenues from our city budget at this stage would have devastating effects on the well being of not just this area of the city, but would place an unfair burden on the citizens of this city to make up for the previously budgeted sales tax revenue. This seems like a very poorly thought out shift in tax policy as citizens/business and the cities that receive they items shipped to them do not undertake any additional burden in the manufacturing, shipping, and support process that the shipping end of the process incurs. Please reconsider the devastation of this bill and specifically to the area that would be otherwise very restricted in there use so close to one of the largest and busiest airports in the world. Thank you!

Lisa Switzer
Self
Coppell, TX

I do not support this nor does anyone in Coppell that I know!! Coppell streets and its citizens are greatly impacted by all the warehouses and distributions centers in our community!! The least we can do is get sales tax to offset the traffic, terrible road conditions and unsightly buildings!

jonathon ward

self

Corinth, TX

I am writing to express my strong opposition to Texas House Bill 134 (HB 134), which proposes shifting local sales and use tax collection from origin sourcing to destination sourcing. This significant change would negatively affect local governments, businesses, and the Texas economy. I urge you to reconsider this proposal for the following reasons:

1. **Disruption to Local Revenues:** HB 134 would result in a dramatic shift in Texas's tax policy, moving from origin-based to destination-based sourcing. For cities like Coppell, this would lead to a severe loss of local sales tax revenues, directly affecting the funding of essential programs such as public safety, education, and infrastructure. This change threatens the services that our residents rely on daily.
2. **Impact on Local Economic Agreements:** Many Texas cities, including Coppell, have entered into long-term agreements with businesses based on the current sales tax system. HB 134 would force these agreements to expire early, undermining the trust and stability businesses depend on. This would disrupt economic planning and harm local development efforts.
3. **Lack of Fiscal Analysis:** There has been no comprehensive study or fiscal analysis of how this proposed change would impact local sales tax receipts. Most cities, including Coppell, do not have the tools to assess the full financial impact of this shift. Without such analysis, it is impossible to determine how this policy would affect local budgets and services.
4. **Essential Role of Local Sales Tax:** Local sales tax revenue is crucial for funding the services that support our community such as providing recreational activities, recreational programming, and essential community services. The shift to destination sourcing would destabilize these funding sources, potentially forcing reductions in vital services that benefit residents and businesses alike.
5. **Impact on Land Use and Economic Development:** Cities like Coppell have made strategic land use decisions to support fulfillment centers and other businesses, based on the current tax structure. HB 134's changes would invalidate these decisions, discouraging investment and job creation, and damaging the local economy.
6. **Investment in Infrastructure:** Cities like Coppell have made significant infrastructure investments to support businesses, including fulfillment centers, with the understanding that the sales tax generated would help offset these costs. Changing the tax system undermines this investment and risks the economic growth that businesses like these bring.
7. **Unfavorable for Business:** HB 134 introduces inefficiencies for businesses, particularly small and mid-sized enterprises, by complicating the tax system. With over 1,600 sales tax entities in Texas, destination sourcing would create a burdensome system that negatively affects businesses' ability to operate smoothly.

I urge you to oppose this bill.

Jason Acker

City of Coppell

Coppell, TX

This is a complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing. In Coppell this change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. It does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030). There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all. Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation. Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide. In addition to origin based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Michael Eckols
City of Coppell
coppell, TX

Texas House Bill 134 represents a reckless departure from the proven framework that has driven local economic development for decades. It proposes changes to sales tax attribution that undermine the very investments local communities have made to attract business and create jobs. Local governments have long relied on carefully negotiated economic development agreements under Chapters 380/381 and 504/505, which have rewarded forward-thinking investments by ensuring that tax revenue stays in the communities that built the foundation for growth.

Under HB 134, however, sales tax revenue could be redirected away from these invested areas, effectively punishing communities for taking proactive steps to improve infrastructure, foster job creation, and build the amenities residents rely on daily. By altering the rules of revenue distribution, the bill destabilizes the fiscal planning that local governments have depended upon for years. This change threatens to erode funding for critical services such as road maintenance, public safety, parks, and broadband expansion, leaving communities with diminished resources to meet their residents' needs.

Furthermore, the bill creates an uneven playing field for businesses. While large, multi-location corporations might absorb the new rules with minimal disruption, small businesses and local enterprises would face increased administrative burdens. This disparity could discourage entrepreneurial risk-taking and innovation, as local companies struggle to compete against larger rivals that can more easily navigate the complexities of the revised tax structure.

Perhaps most troubling is the retroactive impact HB 134 could have on long-term economic strategies. By changing the rules midstream, the bill forces local leaders to constantly adjust their plans, undermining the trust and predictability that are essential for sustained economic growth. This unpredictability not only deters future investments but also threatens the stability and vitality of local economies across Texas.

In short, Texas House Bill 134 jeopardizes the hard-earned progress of our communities by dismantling the incentives for local investment and destabilizing the financial foundation that supports essential public services. For these reasons, I firmly oppose this bill.

Jessica Carpenter
City of Coppell
Grapevine, TX

-In Coppell, this change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects.

-There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations.

-I AM OPPOSED to HB 134.

Catherine S
Self
Coppell, TX

As someone who works and lives in Coppell our city would be hurt significantly if this bill passes. Our city has worked to establish important relationships with local businesses and those tax dollars help fund several programs in our community.

Elizabeth Adams
City of Coppell
Northlake, TX

There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations. In Coppell, this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects.

Maria Hernandez

City of Coppell

Coppell, TX

I am in opposition to HB 134. There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations.

Lauren Graham

City of Coppell Community Experiences

Irving, TX

There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all. Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation. Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide. In addition to origin based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle.

Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities. Destination sourcing will impact not only businesses but the ability of all levels of Texas government to function as they have been designed to, both in supporting Texans and in paying the salaries of state representatives. Passing this bill will lose the faith of Texans in our state government even more than its actions in the last several years already has.

Elizabeth Labori

City of Coppell

Coppell, TX

2. In the City of Coppell this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. This Bill does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030). The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.

Tiffany Tainter

Self (Pharma Market Analytics)

Coppell, TX

Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. Our cities have invested in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide. This complete, 180-degree course change, moving 100% from origin sourcing to destination sourcing, does not honor local governments partnerships with the business community with whom they have entered local economic agreements by forcing expiration of agreements early (2030). This the epitome of dishonest and underhanded political dealings. In Coppell, this sea change would obliterate sales tax revenues, resulting in severe reductions in programs and services to our community, as well as the ability to support the businesses here. Local sales tax generated by business pays for the services provided by the local government, that in turn benefit all. Destination sourcing is neither business-friendly nor efficient. Furthermore, changing the tax sourcing policy would undoubtedly hamper future economic development throughout the state by not only eliminating incentives for local municipalities to partner with corporations, which would otherwise bring new businesses to Texas, but also by making it infeasible for cities to be able to support those business if installed. This is a dishonest and economically awful proposed bill, and it should be resolutely voted down.

Austin Galvan
City of Coppell
Coppell, TX

I am in opposition to the House Bill 134. In Coppell this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations.

Usha D'Silva
City of Coppell
Coppell, TX

In Coppell, if this change occurs, it would mean severe reductions on services expected by the community. We pay a very hefty city tax and this bill would mean a depletion of resources. These businesses lead in innovation and job creation. It is not business friendly and there are not enough studies to know what the true impact would be. In addition the precedence of maintaining government partnerships with the business community will no longer be fulfilled. This bill needs to be revoked and the current origin sourcing needs to remain.

Scott Latta
Self, engineer.
Coppell, TX

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3. HB 134 does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030)
4. There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations.
5. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.
6. Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation, a very un-american way of legislating.
7. Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfilment centers provide.
8. In addition to origin based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle.
9. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Please do not pass HB 134, thank you

Trinity Klepzig
City of Coppell, self (aquatics supervisor)
Lewisville, TX

I am reaching out to express my opposition to HB 134. This bill would dramatically impact many cities, including the one I live in (Lewisville) and the one I work in (Coppell). Cities like Coppell have made strategic development decisions to support fulfillment centers based on existing tax laws. The residents of the city are represented in this strategic development of the city. Changing the tax law becomes taxation without representation. Additionally, these cities have to invest the infrastructure and capital support for these businesses, in return for the sales tax that fulfillment centers provide. Many cities do not and can not understand the impact this change can have on their revenue, since there has been no study on the fiscal impact of this decision. In my position as an employee of the City of Coppell, I provide recreational services for people to participate in, to build community, and to enhance residents' well being. The loss of this sales tax revenue impacts the ability of my city and my department to provide these services. With a significant loss of revenue, the city also faces tough decisions of cutting services, future strategic plans, and potentially even jobs. It would require the city to instead place more burden on other forms of taxation, including the already high cost of property taxes on homeowners. Infrastructure and capital improvement projects will suffer. In a city that supports these fulfillment centers, the fulfillment centers should also support the residents of the city.

For these reason, I oppose this bill.

Amanda Davis
Self
Coppell, TX

I strongly oppose HB 134, as it would have significant negative consequences for local governments, businesses, and communities across Texas.

This bill proposes a complete shift from origin-based sales tax collection to destination-based sourcing, a move that would severely reduce local sales tax revenues for cities that have built their economic development strategies around the current system.

In Coppell, Texas, this policy change would result in major losses in sales tax revenue, leading to cuts in vital city services that residents and businesses depend on. Coppell has long been a hub for commerce and fulfillment centers, making significant investments in infrastructure and economic development based on existing laws. HB 134 would erode those investments and undermine the commitments made between the city and businesses.

Many municipalities, including Coppell, have entered into long-term economic development agreements based on the current system. This bill would force premature termination of those agreements by 2030, creating instability and uncertainty for local governments and businesses alike.

Additionally, HB 134 moves forward without a full financial impact study, leaving cities and businesses guessing about the consequences. Municipalities rely on sales tax revenue to provide essential services such as public safety, infrastructure, and economic development, and this bill threatens that stability.

Furthermore, the proposed shift to destination-based sourcing creates unnecessary complexity and inefficiency in a state with over 1,600 different sales taxing entities. This will increase administrative burdens on businesses and make Texas a less competitive and business-friendly state.

Coppell has built its economic success on strategic planning and responsible growth, and HB 134 would undo decades of work by shifting critical funding away from the communities that have invested in building Texas' economy.

For these reasons, I respectfully urge the committee to reject HB 134 and preserve the current origin-based system, which supports economic growth, job creation, and stable city revenues.

Thank you for your time and consideration.

Amanda Davis
Citizen of Coppell

Michael Kovacs, City Manager

City of Fate, TX

Fate, TX

Good day Honorable Committee Members,

The City of Fate opposes HB 134 on sales tax sourcing. We believe the Comptroller's rules should govern the location of sales and that the point sale origin, if an Internet-based sale, should be on the location from the home or business where the transaction is initiated. Similarly, we think sales taxes should be going to the destination of the delivery. Of course, sharing revenues is always better than winner-take-systems and a logical distribution of sales taxes based on initiating location, corporate location and warehouses, and delivery would be ideal. We think that if the legislature will allow the Comptroller to make rules on these decisions, it would be better than to take legislative action, even if the intention is good, like in this case, to help small businesses and the cities they are in. Thank you for your consideration.

Michael W. Kovacs

City Manager

City of Fate

Aaron Tainter

self (Civil Engineer)

Coppell, TX

Does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030).

There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations.

The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.

Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation.

Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide.

Claudia Hayashi

Self

Coppell, TX

As a resident of Coppell, I oppose Texas House Bill 134 (HB 134). From my understanding as a private citizen, this House Bill conflicts with the legislative priorities of the Coppell Chamber of Commerce, the City of Coppell, and Coppell ISD. All three emphasize local control over fiscal matters, economic development, and education funding. HB 134 threatens these priorities by centralizing tax revenue, reducing local funding, and limiting Coppell's ability to address its own needs.

The Coppell Chamber of Commerce supports strong public education and local decision-making in school funding. Coppell businesses rely on stable local funding to maintain infrastructure, attract enterprises, and support the workforce. HB 134 could divert tax revenues, weakening business growth and limiting school resources.

The City of Coppell prioritizes protecting revenue sources to maintain city services. HB 134 could force the city to reallocate funding for public safety, infrastructure, and economic development. Coppell's strategy depends on stable tax revenue to fund projects, maintain roads, and support emergency services. Reduced funding could lead to cuts or higher property taxes for residents.

CISD advocates for increased education funding, teacher recruitment, and school safety. The district supports raising the basic allotment per student to keep up with inflation. HB 134 could disrupt funding, affecting classroom resources, teacher salaries, and safety programs.

Local leaders understand their needs better than state mandates. HB 134 undermines Coppell's ability to support its schools, businesses, and residents. I oppose HB 134 and stand with Coppell leaders in advocating for policies that keep financial decisions in local hands.

- Claudia Hayashi

Emmanuel Balla

City of Coppell, TX

Coppell, TX

Complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing, In Coppell this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. Please do the Right thing for local City Governments & the Citizens. Thank you!

Kimberlee Mobley, Mrs
Coppell Arts Center Supporter
Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Michael Stolar
self
Coppell, TX

As a resident of Coppell, I oppose Texas House Bill 134 (HB 134). From my understanding as a private citizen, this House Bill conflicts with the legislative priorities of the Coppell Chamber of Commerce, the City of Coppell, and Coppell ISD. All three emphasize local control over fiscal matters, economic development, and education funding. HB 134 threatens these priorities by centralizing tax revenue, reducing local funding, and limiting Coppell's ability to address its own needs.

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Local leaders understand their needs better than state mandates. HB 134 undermines Coppell's ability to support its schools, businesses, and residents. I oppose HB 134 and stand with Coppell leaders in advocating for policies that keep financial decisions in local hands.

Thank you,
Michael Stolar

Kori Gibson Stolar

self

Coppell, TX

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Local leaders understand their needs better than state mandates. HB 134 undermines Coppell's ability to support its schools, businesses, and residents. I oppose HB 134 and stand with Coppell leaders in advocating for policies that keep financial decisions in local hands.

Thank you for your consideration,

Kori Gibson Stolar

James Wilt

self retired

Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Mindi Hurley

Self

Lewisville, TX

I am opposed to this bill. This bill changes the rules that have been established for decades in Texas, and it could destroy municipalities that have built their entire economy around origin based sales tax. Changing the rules will have devastating effects on many municipalities, and there has not been any fiscal analysis on how it could benefit others. Destination sourcing is not business friendly either. For all of these reasons, I oppose this bill.

Calie Willis
City of Coppell
Coppell, TX

Chairman and Members of the Ways and Means Committee,

I strongly urge you to oppose HB 134, as it dismantles the long-standing origin-based sales tax system that Coppell has built its economic foundation upon. Since 1967, Texas has honored this system, providing cities with the stability needed to make sound financial investments. Now, without any comprehensive fiscal analysis or credible research demonstrating clear benefits for Texans, the Legislature is attempting to upend this framework.

The City of Coppell followed the rules set by this governing body. Our citizens made their voices heard by approving an election decision to forego residential development in favor of investing property tax dollars into a fulfillment center hub on the west side of the city. As a result, Coppell now boasts 29 million square feet of industrial business space, generating over \$50 million in tax revenue, supporting 356 businesses, and employing 25,000 Texans.

This development required significant infrastructure investments, including roads built to withstand constant 18-wheeler traffic, specialized fire training and equipment for facilities up to 1,000,000 square feet, and expanded water, sewer, and drainage systems. This was not a one-time investment—today, nearly 60% of Coppell’s annual budget is allocated to public safety and emergency services to support this business hub.

The impact of HB 134 would be devastating, resulting in an immediate \$30 million annual loss for Coppell. Passage of this bill would force Coppell’s taxpayers to subsidize other cities that have not invested in the necessary infrastructure to support fulfillment centers. These cities would reap the benefits of destination-based sales tax sourcing without ever bearing the costs—while Coppell continues to shoulder them.

Furthermore, HB 134 contradicts the business-friendly reputation Texas prides itself on. Small businesses, in particular, would face the greatest compliance burdens, forced to absorb the costs of this unfunded mandate. Many are still recovering from the financial impacts of COVID-19, and this legislation places them at even greater risk.

Economists and independent studies have shown that abrupt shifts in tax sourcing create short-term economic dislocations, without leading to meaningful long-term improvements. Consumer behavior would remain unchanged, overall economic growth would not be significantly impacted, and the redistribution of tax revenue would only create transitional turbulence with little to no lasting gains. This shift would not be reflected in Texas' GDP or total employment—it would simply reallocate resources unevenly across the state.

If this committee moves forward with HB 134, it will permanently alter the economic landscape of Texas, dismantling a proven development mechanism that has served the state exceptionally well for decades. I urge you to reject this legislation and preserve the economic stability and fairness that Texas has long upheld.

Cole Baker
City of Coppell
Coppell, TX

I am opposed to HB 134 changing the location of sales tax calculation. This bill represents a radical change in the way that sales tax is calculated in the State of Texas, with little regard to the impacts on businesses and local governments. Sales tax has historically been collected at the location at which the purchase is fulfilled, and it is troubling that the legislature is considering picking winners and losers by altering this historical understanding.

Local governments have spent decades working in good faith with businesses to assemble a mix of development that is mutually beneficial for businesses, residents, and the state by encouraging the incredible economic activity that Texas is known for. This system has worked by allowing local governments the freedom to cultivate a blend of uses that serves the needs of the local community, and in some cases attracts those from outside of the immediate community to contribute to their economy. It has been understood that sales and use tax dollars go the taxing entity where the seller is located, irrespective of the purchaser's home or place of business. Based on this system, some communities have developed with a greater focus on residential and local retail development - with the understanding that both the costs and benefits of higher intensity uses such as regional retail and fulfillment centers would go elsewhere - while other communities have chosen otherwise. The proposed bill flips this equation on its head.

The current system has allowed for each community to evaluate whether they wish to encourage types of development that may be considered less desirable, with the understanding that they bring economic benefits and the tax dollars to support the government services that these types of developments require. Businesses require well maintained infrastructure to function effectively, but the proposed bill is attempting to strip away one of the primary methods of funding the maintenance of that infrastructure. Under this new system, businesses will be forced to watch as the taxes on their sales are whisked away to distant communities rather than being invested in their local infrastructure and community. These businesses must also watch as in some cases the incentive agreements that they made with local governments are forced to expire before their term is up. Business leaders give careful consideration to the evaluation and selection of a new location for their business, and one factor that plays into their decision-making process is the incentives offered by the local government. It is troubling that a similar level of care and analysis would not be performed prior to the legislature restructuring the economic system of the state with the stroke of a pen. One cannot help but wonder whether businesses may think twice about relocating to Texas once they see that any incentive agreement may be determined by the State government to be worth no more than the paper it is written on.

Lori Vann
Vann Wellness Group
COPPELL, TX

HB 134 by Meyer”

As a small business owner, I oppose the passage of this Bill, as it will hurt businesses. Texas prides itself on entrepreneurship with a focus on small business building, but this bill will have a detrimental impact on the municipalities in which those small businesses are located. Many municipalities, including Coppell, have entered into long-term economic development agreements based on the current system. This bill would force premature termination of those agreements by 2030, creating instability and uncertainty for local governments and businesses.

Additionally, HB 134 moves forward without a full financial impact study, leaving cities and businesses guessing about the consequences. Municipalities rely on sales tax revenue to provide essential services such as public safety, infrastructure, and economic development, and this bill threatens that stability.

Furthermore, the proposed shift to destination-based sourcing creates unnecessary complexity and inefficiency in a state with over 1,600 different sales taxing entities. This will increase administrative burdens on businesses and make Texas a less competitive and business-friendly state.

As a small business owner, I was drawn to the City of Coppell. Coppell has built its economic success on strategic planning and responsible growth, and HB 134 would undo decades of work by shifting critical funding away from the communities that have invested in building Texas' economy.

For these reasons, I respectfully urge the committee to reject HB 134 and preserve the current origin-based system, which supports economic growth, job creation, and stable city revenues.

Thank you for your time, consideration of these concerns, and a desire to support the values of protecting small businesses.

Lori Vann, MA, LPCS
Small business owner since 2001
Founder of the Institute for Non-Suicidal Self-Injury
Founder of Vann Wellness Group

Bethany Henze
Self
Coppell, TX

Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

In Coppell this change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.

Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation.

Katy BAKER
self/ Product Owner
Coppell, TX

I am strongly opposed to HB 134. The bill punishes areas that have made proactive investments in infrastructure and business development while rewarding areas that have not. This creates a disincentive for future investment. Further, redirecting funds away from areas that have been business-friendly could slow down economic growth in key areas, reducing overall economic output. Finally, if successful business districts face decreased reinvestment due to redistribution, companies may consider relocating to other states with more stable fiscal policies. In short, HB 134 is bad for Texas' economy.

James Sullivan
self
McKinney, TX

I strongly oppose HB 134, as it would have significant negative consequences for local governments, businesses, and communities across Texas.

This bill proposes a complete shift from origin-based sales tax collection to destination-based sourcing, a move that would severely reduce local sales tax revenues for cities that have built their economic development strategies around the current system.

In Coppell, Texas, this policy change would result in major losses in sales tax revenue, leading to cuts in vital city services that residents and businesses depend on.

Coppell has long been a hub for commerce and fulfillment centers, making significant investments in infrastructure and economic development based on existing laws. HB 134 would erode those investments and undermine the commitments made between the city and businesses.

Many municipalities, including Coppell, have entered into long-term economic development agreements based on the current system. This bill would force premature termination of those agreements by 2030, creating instability and uncertainty for local governments and businesses alike.

Additionally, HB 134 moves forward without a full financial impact study, leaving cities and businesses guessing about the consequences. Municipalities rely on sales tax revenue to provide essential services such as public safety, infrastructure, and economic development, and this bill threatens that stability.

Furthermore, the proposed shift to destination-based sourcing creates unnecessary complexity and inefficiency in a state with over 1,600 different sales taxing entities. This will increase administrative burdens on businesses and make Texas a less competitive and business-friendly state.

Coppell has built its economic success on strategic planning and responsible growth, and HB 134 would undo decades of work by shifting critical funding away from the communities that have invested in building Texas' economy.

For these reasons, I respectfully urge the committee to reject HB 134 and preserve the current origin-based system, which supports economic growth, job creation, and stable city revenues. Thank you for your time and consideration.

Jon Wilson
Coppell Businesses
LEWISVILLE, TX

HB 134: A Bad Deal for Our Community!

HB 134 proposes shifting local sales tax collection from origin-based to destination-based sourcing—a disastrous move for cities like Coppell. Our community has made significant investments and future plans based on the current tax structure. This change would:

- Undermine existing economic agreements between Coppell and the private sector.
- Lead to major cuts in city services.
- Disrupt long-term infrastructure projects, both ongoing and planned.
- Force a property tax increase to compensate for lost sales tax revenue.
- Jeopardize the financial stability of Coppell businesses and residents.

This bill puts our city's future at risk—let's stand against it!

Yessemeri Chavez

City of Coppell

Coppell, TX

There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all. In addition to origin based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Sheri Belmont

Self - Assistant Director

Coppell, TX

I am in opposition of HB 134 for the following reasons. As a resident of Coppell, Texas, our city depends on necessary sales tax to help fund projects and amenities around our community. Many of these projects and amenities are used by these businesses that will be affected by the sales tax. Our beautiful community has created a place for business to operate and provides all of the necessary infrastructure and options that businesses and their employees want and need. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all. Approving this bill would cause more harm than good to our community, the people they serve, including the businesses. Cities like Coppell, have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation. As a resident, I pay higher taxes and means to live in a City that supports its residents and businesses that choose Coppell as home. Approving this bill, would cause even higher taxes or the loss of amenities and resources that is provided to residents and business a like. If someone chooses to shop from an online business, they are taking that risk to pay the sales tax of that city. Just as if I choose to shop outside my city, I am choosing to pay the sales tax of that community and allow that community to gain from my expense. It is the choice of the business to operate out of certain communities and it does not benefit the right people. This is a complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing. Again, I am in opposition of HB 134 and I would appreciate your concern with this matter that affects so many communities.

John Rebman

City of Coppell

Coppell, TX

Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation.

Emmaleigh Baker

Self, Marketer

Coppell, TX

I am opposed to this bill. My city has several warehouses with infrastructure that my tax dollars pay to maintain. If the sales tax money begins to go to the destination rather than my city where the warehouses are located, I will have to continue paying to maintain that infrastructure without getting anything in return. I believe that it is unfair to expect my city to pay for the roads, fire department, and other infrastructure that comes with a warehouse district for essentially free. The burden that would be placed on me and my city would be severe; my city would lose 35\$ MILLION dollars a year. Is the capital going to pay for the roads used by the fulfillment centers? Or will my city have to send itself into debt to continue providing services to these businesses?

Ty Peace

City of Coppell

Coppell, TX

The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.

Stephanie Althof
City of Coppell
Dallas, TX

In Coppell this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. This would personally affect my job with the city as the Arts Center and our staff is 100% funded through sales tax. The Arts Center is vital to the city because the arts bring people together, inspire creativity, and enrich the community's culture. We have everything from art camps for children and monthly crafts for families to resident companies (Theatre, Chorale, Orchestra, Ballet) and presented shows for the community. Everything we do at the Arts Center would be severely affected if not obliterated including our jobs.

Wes Mays, Mayor
City of Coppell
Coppell, TX

My name is Wes Mays, and I have had the honor of serving as Mayor of Coppell for four years, following nine years on City Council. Today, I return to voice our strong opposition to HB 134.

For 50 years, Coppell has strategically planned land use and zoning to complement DFW International Airport. We invested heavily in infrastructure, creating a premier distribution hub with nearly 20 million square feet of business space. Our industrial area supports 356 businesses, employing 25,000 Texans and generating approximately \$50 million in tax revenue—aligning with the Texas Legislature's original intent when adopting the sales tax in 1967.

While other cities prioritized residential growth, Coppell deliberately developed the western half of the city for warehouses, distribution, light manufacturing, and fulfillment centers. Our investments in roadways, water, sewer, and drainage infrastructure sustain this economic engine.

The impact of HB 134 would be devastating. Overnight, 60% of our sales tax revenue—nearly \$30 million—would disappear. Economic development agreements, made in good faith to bolster Texas' economy, would be automatically terminated. A 60-year partnership supporting Texas' economic success would be wiped out in six months.

Cities like Coppell played by the rules, making long-term infrastructure investments to support businesses and the shared economy. If HB 134 passes, we will become an example of what not to do in Texas. The proposed shift from origin-based to destination-based sourcing lacks adequate study, with no fiscal analysis of its impact on cities, special districts, transit authorities, or the state. We have repeatedly asked why this change is necessary and who is requesting it—without clear answers.

This bill represents a fundamental policy shift with significant financial consequences. Conservative estimates suggest implementation costs in the hundreds of millions annually, effectively imposing an administrative business tax. Some argue Texas is in the minority because most states use destination-based taxing, but this is misleading. The top revenue-producing states, including Texas, California, Kentucky, and Illinois—representing over 50% of national GDP—use origin-based sourcing. Representatives, you understand the impact of school finance formulas in your districts, so it is crucial that you receive complete data before making a decision.

In closing, I regret having to testify against a chairman's bill again, but this legislation is harmful to Coppell and cities like ours that have spent decades building strong business partnerships. A 60% revenue reduction—\$30 million—is too severe for Coppell's residents and businesses to bear.

I urge you not to advance HB 134 from this committee. Thank you for your time.

Kim Tiehen
City of Coppell
Sachse, TX

Please OPPOSE HB 134. There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations. Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation.

Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities. Please OPPOSE HB 134.

Anthony Maurer
City of Coppell
Coppell, TX

5. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.
9. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.
9. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Mike Land
City of Coppell
Coppell, TX

I'm Mike Land, City Manager of Coppell, a city that has thrived under Texas' origin-based sales tax system, which has been in place since 1967. This system has allowed cities like Coppell to invest in commercial and fulfillment infrastructure, generating economic growth and stable tax revenue.

I strongly oppose HB 134, which would divert nearly \$30 million annually from Coppell's local sales tax revenue to other communities—many of which have made no investment to support fulfillment centers. This redistribution threatens our financial stability while providing minimal benefits to recipients.

For decades, Texas' simple and stable tax system has ensured that cities investing in retail and business development receive the tax revenue needed to maintain roads, public safety, and emergency services. Coppell has deliberately built a distribution hub, with over 60% of our sales tax revenue coming from business-to-business (B2B) transactions that support the broader North Texas economy. Importantly, B2B sales account for nearly 50% of all sales in Texas, a fact largely ignored in this bill.

Moving to a destination-based system would unfairly penalize proactive cities while rewarding those that have not invested in business development. This creates a free rider problem—cities like Coppell, which built infrastructure to support commerce, will now subsidize others with little to no investment. The fiscal impact is clear: Coppell faces devastating revenue losses, while gains for other cities will be minimal.

There has been no comprehensive study on HB 134's effects on cities, special districts, or the state. The costs to businesses alone could reach hundreds of millions annually, adding an unnecessary administrative burden with no clear benefits.

Texas' economic success is built on policies that encourage business investment and infrastructure development. HB 134 disrupts this balance, threatening both Coppell's financial future and Texas' status as a distribution and commerce hub. I urge the committee to reject HB 134 to protect local investments, maintain economic fairness, and uphold the thriving business climate Texas has fostered for decades.

For nearly 60 years, the partnership between Texas and its cities has been built on trust. HB 134 breaks that handshake.

B R
City of Coppell
Coppell, TX

HB 134's shift from origin-based to destination-based sales tax collection will severely impact local communities by drastically reducing sales tax revenues. This will harm programs and services that depend on these funds, and cities like Coppell, which have made long-term economic agreements, would see those partnerships end prematurely. Additionally, there has been no fiscal analysis to understand the full impact of this change. Local businesses and the infrastructure they support play a key role in the community's economy, and this shift threatens that stability. For these reasons, I oppose HB 134.

Mike garza
City of Coppell
Coppell, TX

I am in opposition of HB 134. In the city of Coppell, this change would obliterate sales tax revenues resulting in severe reductions in programs and services that our community expects. Cities like Coppell, have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation. Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these businesses, in return for the sales tax that fulfillment centers provide. The reality is sales tax generated by business pays for the services provided by the local government, that in turn benefit all.

Phillip Coburn
Coppell Arts Center
Carrollton, TX

Hello, I am an employee of the Coppell Arts Center in Coppell, Texas and I am urging my representatives to oppose House Bill 134. The blow to a local economy and especially to a civic building such as ours would cause a massive loss of city revenue and could lead to layoffs, likely originating at cultural venues such as mine. In addition to the blows to my personal worries, this bill does not honor the business owners for whom the State of Texas has entered relationships with by forcing early expiration of said agreements. We also do not have all the data to show how this bill could affect revenue, or how much it could lead to losses. Speaking as someone who also does contract work for companies throughout the state both for- and non-profit, I worry how this might also affect my bottom line. It is for all of these reasons I urge the Texas state House to not pass HB 134. Thank you for your consideration.

David Silver
Self and City
Farmers Branch, TX

Speaking as a fiscally and politically conservative, although NOT a Republican, but as an Independent citizen, it puzzles me why Texas leaders are continually interjecting church into state government, i.e. women's health rights, as well as, in this case, taking Peter's tax dollars to pay Paul. With all the college degrees, books read, experiences had, policies made, good government passed, and BAD governing concocted, those of you serving the PEOPLE of the Great State of Texas, are no longer doing that job. You are serving yourselves and special interests, not me, not my loved ones, not my neighbors, and certainly not my community. STOP this nonsense and find the Common Sense in governing. Do it now.

Two examples of stupid governing: 1. Which IDIOT decided to make the new Transportation commercials about driving our highways and using every other word but the correct word? It should say, simply, DRIVE FRIENDLY, just like the signs say when you enter the state from out of state. And, we used to have pennant shaped signs all over our highways that read "Drive Friendly". Spend a few million of the surplus and litter our highways with "DRIVE FRIENDLY" signage.

2. Back in the day when I sold flags and flagpoles, I learned very quickly that a flag flown upside down was a sign of distress. Yet, as a state and country, we continue to allow people, some ignorant and teachable, and some just plain stupid, to fly flags vertically, and often, 'upside down' (go to most WalMart's and you will see). Do something about this too! I for one, am tired of arguing with the idiots! Are you one of them?

Matthew Pearce
City of Coppell
Coppell, TX

The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all. In Coppell, we are able to provide a high quality of life for residents due to our cooperation with businesses and corporations. Removing local business tax would significantly impact the services and quality provided as well as the incentive to foster business growth within the community. Texas communities are doing the work to ensure businesses and corporations have the means to operate effectively, so that tax revenue should remain in those communities. This is mutually beneficial to businesses and communities. Please don't vote to sabotage our local economy. If Texas wants to stay on the forefront of growth, municipal governments need the financial support to continue doing the amazing work they do for their citizens. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Ali Nosrat, Mr.
City of Coppell
Coppell, TX

I think this bill makes no logical sense; this is a complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing: what benefit does this provide, and how does that benefit outweigh the systems that we have in place? There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations. This bill could impact governments on levels that are unprecedented, since we're trying to push through such an unprecedented change. The reality is that local sales tax, generated by business, pays for the services provided by local governments, that in turn benefit all constituents in not only that specific community, but other communities as well through partnerships. I leave you with my final thought: These businesses embody the Texas Miracle through innovation, job creation, and in most cases, job security. With the passing of this bill would we be able to guarantee the same for all?

Wyatt Benjamin
City of Coppell
Eules, TX

I am in opposition to HB 134. It would negatively impact the City of Coppell's funding for public programs such as the Performing Arts Center, Parks, the Library, and other quality of life programs within the city that people have come to expect and rely on. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.

Brian Johnson
City of Coppell
Coppell, TX

Destination sourcing is not business friendly. Complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing. This change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects (the City of Coppell). This bill does not honor local government partnerships with the business community whom they have entered local economic agreements with. There is no study or fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and operations. The reality is that local sales tax generated by businesses pay for the services provided by the local government, which in turn benefit all within the community. Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation. Cities like Coppell invest in more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide. It can be asked, "who does this bill really benefit?"

Matthew Steer, Development Services Administrator
City of Coppell
Coppell, TX

Coppell has a unique situation in that it is partially located under the flight path of DFW airport. Under the existing laws, the current and previous Comprehensive Master Plans have taken this into account and we have planned for and zoned this property as light industrial. We have attracted numerous fulfillment center users through long range strategic land use planning and economic development incentives. We have planned for and built the infrastructure around these type of high impact users. I strongly oppose the change from origin to destination sourcing. Where is the study of the impacts associated with the changes? How do you intend to compensate the cities that lose significant revenue based on these changes?

Rebecca Palm
Coppell Art Center Supporter
Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs. The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Tiffany Anderson
City of Coppell
Flower Mound, TX

As a resident of Flower Mound, and someone with strong connections to Coppell, I am writing to share my opposition to HB 134 for the following reasons:

- 1) Destination sourcing is NOT BUSINESS FRIENDLY. It is not an efficient system with Texas having over 1,600 different sales taxing entities. Texas is known for being business friendly. I do not want us to lose that reputation.
- 2) It would be a complete 180 degree course change for the Texas economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing.
- 3) In Coppell, Flower Mound and many other Texas cities this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. This would be devastating to many communities who are home to corporate/home offices and distribution centers.
- 4) It does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early. This erodes trust in both local government and the state government
- 5) There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations.
- 6) The reality is that local sales tax generated by businesses pays for the services provided by the local government, that in turn benefit all.
- 7) Cities like Coppell and Flower Mound have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation without representation.
- 8) Cities like Coppell and Flower Mound invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide.
- 9) In addition to origin based sales taxes and local property tax, these businesses lead in innovation and job creation, the embodiment of the Texas spirit.

Robyn Barnes
City of Coppell
Coppell, TX

In Coppell, this change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects, including many arts programs for both children and youth such as live theatre, orchestra, choral groups, art classes, dance groups and MANY more. It also does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030). Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide. In addition to origin based sales taxes and local property tax, these businesses lead in innovation and job creation, the embodiment of the Texas Miracle. PLEASE do not pass this law! It will be VERY detrimental to our city and it's residents.

Kyra Jansen
City of Coppell
Coppell, TX

I am in complete opposition of this bill, because it does not honor local governments partnerships with the business community whom they have entered local economic agreements with, by forcing expiration of agreements early (2030). Cities like Coppell, invest in proportionally more expensive infrastructure and capital, to support these businesses in return for the sales tax that fulfillment centers provide. In addition to origin based sales taxes and local property tax, these businesses lead in innovation and job creation, the embodiment of the Texas Miracle. Please reconsider due to the damaging economical effects of passing a bill as such. Thank you.

Ashley Owens
Self
Lewisville, TX

1. Proposed bill is a complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing
2. In Coppell, this change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects.
3. Does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030)
4. There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations.
5. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.
6. Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation.
7. Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide.
8. In addition to origin-based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle.
9. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Douglas Whitehead, Mayor

City of Helotes

Helotes, TX

As Mayor of Helotes, TX we have attracted a major employer and provider of sales tax to our community with the use of a 380 agreement. Our small town of 13,000 people depend on the sales tax revenues of this company as it is 8x the size of our Wal-Mart and accounts for roughly 65% of our sales tax revenues. The previously defeated attempts to change the allocation of sales tax to destination locations has averted irreparable tragedy to our community and 100's of other communities across Texas. Please do not allow HB 134 to undermine the previous court rulings to keep sales tax in the community that generates the sales. If HB 134 passes, it would literally mean the immediate termination of roughly 1/2 of our Police force, 1/2 of our Fire Department, and 1/2 of all our municipal workers, rendering our city unable to provide sufficient services to our community.

While I understand there are very wealthy communities that refuse to allow value add manufacturing or other retail stores in their city and therefore have lobbied to get their 'fair share' of sales tax for things they purchase, it would seem devastatingly unfair to the 100's of Texas cities that have done decades of work to attract and develop these businesses, not to mention all of the investments cities have made in the retention of these businesses only to have the fruits of our labor snatched up by well off communities not willing to bear the burden of having these businesses located in their communities.

I implore you to, at minimum, protect any existing 380 agreements by grandfathering sales tax treatments to all existing businesses and apply any changes to businesses established in the future. Ideally, you would consider dismissing this bill with prejudice as similar Comptroller efforts have been defeated 5 times plus previous court rulings have well established the right and honorable thing to do, and that is protect the 100's of Texas cities, jobs, and economies that have been developed under long established Texas law.

Thank you for your consideration.

Mayor Whitehead

Perla Cortes

City of Coppell

Coppell, TX

The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.

Ramona Phillips

Self/Homemaker

Carrollton, TX

I am opposed to HB 134 for the following reasons: In the city of Coppell this change from origin sourcing to destination sourcing in regards to tax collection would severely reduce tax revenues resulting in dramatic reductions in much needed programs and services. Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. In addition, these cities have invested in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide. And the reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit everyone in the community. So for these reasons, I am in opposition to HB 134.

Danny Barton
City of Coppell
Coppell, TX

Complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing

In “name the city” this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects.

Does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030)

There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don’t know what the impact of this type of dramatic change could have on their revenues and eventually operations.

The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.

Cities like “name the city” have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation.

Cities like “name the city” invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide.

In addition to origin based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle.

Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Jerrica Van Sluyters
City of Coppell
Denton, TX

I believe that HB 134 would be bad for Texas cities and Texans in general, and am writing this to voice my opposition to this bill. There is no study or fiscal analysis, that I am aware of, on how this impacts local sales tax receipts. Most cities don’t know what the impact of a dramatic change such as this could have on their revenues and operations. In reality, local sales tax generated by business pays for the services provided by the local government, that in turn benefit all. The City of Coppell and other cities like it have made land use and economic development decisions that support fulfillment centers based on existing laws, as well as invest in proportionally more expensive infrastructure and capital to support these types of businesses in return for the sales tax that fulfillment centers provide. This change would obliterate sales tax revenues resulting in severe reductions in programs and services these communities expect. Not to mention, it would needlessly cost many hard working Texans their jobs. Destination sourcing is not business friendly, and does not honor local governments partnerships with the business community. I believe HB 134 is a reckless and poorly thought out bill that does not serve the best interest of Texans.

Steven Priddy
Self
Farmers Branch, TX

This Bill is a complete 180-degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing. In Farmers Branch, this change would significantly reduce sales tax revenues, resulting in severe reductions in the programs and services our community expects. Please do not pass this bill.

Rachel Phillips
City of Coppell
Coppell, TX

I am in strong opposition to HB 134 because it would make unfair and unnecessary changes to the City of Coppell's operations. In Coppell, this change would obliterate sales tax revenues, resulting in severe reductions in programs and services our community expects. It would severely harm my and others' ability to continue serving the residents of Coppell in the way that we currently do. It would take funding away from the Coppell Arts Center, which is a beloved part of the community and adds great value to the quality of life in the City. The bill also does not honor local government's partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030). Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation. Furthermore, destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales tax entities.

Ginene Delcioppo
City of Coppell
Coppell, TX

There is no study, no fiscal analysis on how this bill impacts local sales tax receipts. Most cities and citizens of the cities don't know what the impact of this type of dramatic change could have on their revenues, services and eventually operations. In Coppell this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services to our community.

Lindsay Dobson
City of Coppell
Coppell, TX

I am writing in opposition of HB134.

This bill represents a complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing and in Coppell this change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide and the reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Pam Walker
City of Coppell, Program Coordinator, Coppell Senior & Community Center
Coppell, TX

The potential loss of this sales tax affects the City of Coppell, this sea change would obliterate sales tax revenues, resulting in severe reductions in programs and services our community expects. As a program coordinator for the City of Coppell's senior center, our members will be directly affected by these reductions in programs and services. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn, benefit all. Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1600 different sales taxing entities. It does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early. In addition to origin based sales taxes and local property tax, these businesses lead in innovation and job creation, the embodiment of the Texas Miracle. This will adversely affect our community at large as we go about our business, trying to make Coppell a better place for our citizens. I totally oppose this bill, and hope you will reconsider the long term effect it will have on our citizens.

Trevor Brown
City of Coppell
Flower Mound, TX

Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide. In Coppell this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all.

Garret Hill
Self
Roanoke, TX

I am in opposition to this bill. It will negatively impact the municipality that I work public safety for in ways that cannot be recovered.

David Park
Self
Coppell, TX

This bill unfairly impacts my city which has already invested in businesses to operate here. Investments like these brought the businesses that drive North Texas's economy. To move tax revenue without even studying the impact on my community is inequitable and will disincentivize communities from making similar investments in the future. This bill is wrong for Texas.

Daniel Ebert
Self
Coppell, TX

I strongly urge you not to pass this bill. Our local city government and small businesses have built their economic development strategies around the current system. This bill would result in major losses in sales tax revenue which would lead to cuts in vital city services our residents and businesses rely on.

Claire Ebert
Self
Coppell, TX

Hb 134 by Meyer I am strongly opposed to this bill and the fact that it will take away 100% of local sales tax. There has not been a fiscal impact study to determine the extent of the damage this will cause to communities such as mine. Coppell is a tight knit community, with neighbors who care about each other. This change in taxation will greatly impact the community's ability to continue to support programs and infrastructure that make this a great place to live. Additionally, our local businesses need stability to continue to plan and prosper. This bill is the very opposite of that.

Penelope Furry
Self - IT Consultant
Coppell, TX

I am strongly opposed to this bill. This would cause undue strain in the city budget, which would be passed on to homeowners. Please vote no to this bill.

Emily Harris
Self / Vendor Management
Coppell, TX

I strongly oppose HB 134, as it would have significant negative consequences for local governments, businesses, and communities across Texas.

This bill proposes a complete shift from origin-based sales tax collection to destination-based sourcing, a move that would severely reduce local sales tax revenues for cities that have built their economic development strategies around the current system.

In Coppell, Texas, this policy change would result in major losses in sales tax revenue, leading to cuts in vital city services that residents and businesses depend on. Coppell has long been a hub for commerce and fulfillment centers, making significant investments in infrastructure and economic development based on existing laws. HB 134 would erode those investments and undermine the commitments made between the city and businesses.

Many municipalities, including Coppell, have entered into long-term economic development agreements based on the current system. This bill would force premature termination of those agreements by 2030, creating instability and uncertainty for local governments and businesses alike.

Additionally, HB 134 moves forward without a full financial impact study, leaving cities and businesses guessing about the consequences. Municipalities rely on sales tax revenue to provide essential services such as public safety, infrastructure, and economic development, and this bill threatens that stability.

Furthermore, the proposed shift to destination-based sourcing creates unnecessary complexity and inefficiency in a state with over 1,600 different sales taxing entities. This will increase administrative burdens on businesses and make Texas a less competitive and business-friendly state.

Coppell has built its economic success on strategic planning and responsible growth, and HB 134 would undo decades of work by shifting critical funding away from the communities that have invested in building Texas' economy.

For these reasons, I respectfully urge the committee to reject HB 134 and preserve the current origin-based system, which supports economic growth, job creation, and stable city revenues.

Thank you for your time and consideration.

Emily Harris

Richard Jackson, Deputy Mayor Pro Tem, Farmers Branch
City of Farmers Branch
Farmers branch, TX

This will take millions of sales tax revenue from our city. Why punish us for being a business-friendly city and focusing on economic development. This will result in raising tax rates to hard-working Texans and cutting community amenities. I strongly urge you, as a fellow Republican, to retract HB 134. Thank you.

Robert Diaz
Self
Denton, TX

Sales tax should support infrastructure and local economies not to those that receive a product. Please maintain the current alignment and keep sales tax supporting local economies.

Martha Prato

Self

Coppell, TX

Please dont pass this bill, it will affect the quality of life of this wonderful city. Lets find other solutions

Jonathan Lyphout

Self

Coppell, TX

This bill is an unfair redistribution of revenue. It hurts cities and constituents that have invested their dollars for local business development. Studies should be conducted before this hits the floor for a vote to have a better understanding of the economic impact.

Nancy Franks

Self

Dallas, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs. The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Trudy Baade

Self

Coppell, TX

“As a resident of Coppell, I oppose Texas House Bill 134 (HB 134). From my understanding as a private citizen, this House Bill conflicts with the legislative priorities of the Coppell Chamber of Commerce, the City of Coppell, and Coppell ISD. All three emphasize local control over fiscal matters, economic development, and education funding. HB 134 threatens these priorities by centralizing tax revenue, reducing local funding, and limiting Coppell’s ability to address its own needs.

The Coppell Chamber of Commerce supports strong public education and local decision-making in school funding. Coppell businesses rely on stable local funding to maintain infrastructure, attract enterprises, and support the workforce. HB 134 could divert tax revenues, weakening business growth and limiting school resources.

The City of Coppell prioritizes protecting revenue sources to maintain city services. HB 134 could force the city to reallocate funding for public safety, infrastructure, and economic development. Coppell’s strategy depends on stable tax revenue to fund projects, maintain roads, and support emergency services. Reduced funding could lead to cuts or higher property taxes for residents.

CISD advocates for increased education funding, teacher recruitment, and school safety. The district supports raising the basic allotment per student to keep up with inflation. HB 134 could disrupt funding, affecting classroom resources, teacher salaries, and safety programs.

Local leaders understand their needs better than state mandates. HB 134 undermines Coppell’s ability to support its schools, businesses, and residents. I oppose HB 134 and stand with Coppell leaders in advocating for policies that keep financial decisions in local hands.

Nancy Dugan

Self

Coppell, TX

I am strongly opposed to this bill

David Herklotz

Self, CPA

Coppell, TX

I strongly oppose HB 134, as it would have significant negative consequences for local governments, businesses, and communities across Texas.

This bill proposes a complete shift from origin-based sales tax collection to destination-based sourcing, a move that would severely reduce local sales tax revenues for cities that have built their economic development strategies around the current system.

In Coppell, Texas, this policy change would result in major losses in sales tax revenue, leading to cuts in vital city services that residents and businesses depend on. Coppell has long been a hub for commerce and fulfillment centers, making significant investments in infrastructure and economic development based on existing laws. HB 134 would erode those investments and undermine the commitments made between the city and businesses.

Many municipalities, including Coppell, have entered into long-term economic development agreements based on the current system. This bill would force premature termination of those agreements by 2030, creating instability and uncertainty for local governments and businesses alike.

Additionally, HB 134 moves forward without a full financial impact study, leaving cities and businesses guessing about the consequences. Municipalities rely on sales tax revenue to provide essential services such as public safety, infrastructure, and economic development, and this bill threatens that stability.

Furthermore, the proposed shift to destination-based sourcing creates unnecessary complexity and inefficiency in a state with over 1,600 different sales taxing entities. This will increase administrative burdens on businesses and make Texas a less competitive and business-friendly state.

Coppell has built its economic success on strategic planning and responsible growth, and HB 134 would undo decades of work by shifting critical funding away from the communities that have invested in building Texas' economy.

For these reasons, I respectfully urge the committee to reject HB 134 and preserve the current origin-based system, which supports economic growth, job creation, and stable city revenues.

Thank you for your time and consideration.

Sincerely,

David Herklotz, CPA

Santhi Mathew
Coppell Arts Center Supporter
Irving, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

David Neimer
Self
Farmers Branch, TX

Local entities should have say over local sales tax . Property taxes are collected and used locally , why should sales tax. be different? Especially if the sales tax collected will not have a direct positive influence on local communities, that are not involved or will benefit from destination locations.

Jessica Sagui
Self
Farmer Branch, TX

I oppose HB 134. This would devastate our city and hurt local businesses.

Donna Dipasqua
Self
Farmers branch, TX

I oppose HB134

Loree Anderson
Self
Farmers Branch, TX

Please oppose this bill and keep the sales tax revenue where the sale occurred.

Tammie Stewart
Self
Coppell, TX

Here is the letter I submitted. Please feel free to use it, modify it, or make it your own.
I strongly oppose HB 134, as it would have significant negative consequences for local governments, businesses, and communities across Texas.

This bill proposes a complete shift from origin-based sales tax collection to destination-based sourcing, a move that would severely reduce local sales tax revenues for cities that have built their economic development strategies around the current system.

In Coppell, Texas, this policy change would result in major losses in sales tax revenue, leading to cuts in vital city services that residents and businesses depend on. Coppell has long been a hub for commerce and fulfillment centers, making significant investments in infrastructure and economic development based on existing laws. HB 134 would erode those investments and undermine the commitments made between the city and businesses.

Many municipalities, including Coppell, have entered into long-term economic development agreements based on the current system. This bill would force premature termination of those agreements by 2030, creating instability and uncertainty for local governments and businesses alike.

Additionally, HB 134 moves forward without a full financial impact study, leaving cities and businesses guessing about the consequences. Municipalities rely on sales tax revenue to provide essential services such as public safety, infrastructure, and economic development, and this bill threatens that stability.

Furthermore, the proposed shift to destination-based sourcing creates unnecessary complexity and inefficiency in a state with over 1,600 different sales taxing entities. This will increase administrative burdens on businesses and make Texas a less competitive and business-friendly state.

Coppell has built its economic success on strategic planning and responsible growth, and HB 134 would undo decades of work by shifting critical funding away from the communities that have invested in building Texas' economy.

For these reasons, I respectfully urge the committee to reject HB 134 and preserve the current origin-based system, which supports economic growth, job creation, and stable city revenues.

Thank you for your time and consideration.

Tammie Stewart
Teacher and resident, Coppell, Texas

Heather Thurgood
Self
Coppell, TX

I strongly oppose HB 134. My city chose to use city land for businesses so that we would receive tax dollars from their business. Taking that away would devastate our city, with no land left to use for needed revenues.

Constance Cousins
Self
Farmers Branch, TX

I Oppose this bill

Gail Fekel, Mrs.
Citizen
Farmers Branch, TX

I am opposed to this bill until impact studies,are completed.

James Dan Heard
Self
Farmers Branch, TX

We absolutely do not support any power being removed from local city governments and ensconced with the State. Terrible idea and power grabbing. We need local determination not state wide.

John Campbell
Self / retired
Farmers Branch, TX

HB 134 will penalize cities like Farmers Branch which have practiced fiscal responsibility relying on revenue from sales tax. I Oppose it.

Christine Hickman
Self
Coppell, TX

This bill moves 100% of local sales tax collection from origin-based to destination-based sourcing, cutting vital funding from cities that have invested in responsible economic growth.
No fiscal impact study has been conducted—cities don't even know how devastating this could be! Cities like Coppell have invested in infrastructure to support businesses under the current laws, and this bill would wipe out those benefits. Texas has over 1,600 different sales taxing entities—this change creates confusion, inefficiency, and hurts businesses.
#ProtectOurCities

Lorraine Tobin
Coppell Arts Center
Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Sheran Prather, Mrs
Self/Retired
Farmers Branch, TX

Our city and small businesses rely on the sales taxes that are re-invested into our city. Do NOT take these taxes away from the folks who reside here and those operating our city.

Lyndal A Chaffin
Gatherings
Farmers Branch, TX

Oppose HB 134
It will have major negative consequences for my community. Protect local control.

Mylo Draven
Self
Farmers Branch, TX
Oppose

Sandra Cary
Self
Farmers Branch, TX
Oppose

Michael Lantz
self
Coppell, TX

I strongly oppose HB 134, as it would have significant negative consequences for local governments, businesses, and communities across Texas.

This bill proposes a complete shift from origin-based sales tax collection to destination-based sourcing, a move that would severely reduce local sales tax revenues for cities that have built their economic development strategies around the current system.

In Coppell, Texas, this policy change would result in major losses in sales tax revenue, leading to cuts in vital city services that residents and businesses depend on. Coppell has long been a hub for commerce and fulfillment centers, making significant investments in infrastructure and economic development based on existing laws. HB 134 would erode those investments and undermine the commitments made between the city and businesses.

Many municipalities, including Coppell, have entered into long-term economic development agreements based on the current system. This bill would force premature termination of those agreements by 2030, creating instability and uncertainty for local governments and businesses alike.

Additionally, HB 134 moves forward without a full financial impact study, leaving cities and businesses guessing about the consequences. Municipalities rely on sales tax revenue to provide essential services such as public safety, infrastructure, and economic development, and this bill threatens that stability.

Furthermore, the proposed shift to destination-based sourcing creates unnecessary complexity and inefficiency in a state with over 1,600 different sales taxing entities. This will increase administrative burdens on businesses and make Texas a less competitive and business-friendly state.

Coppell has built its economic success on strategic planning and responsible growth, and HB 134 would undo decades of work by shifting critical funding away from the communities that have invested in building Texas' economy.

For these reasons, I respectfully request the committee to reject HB 134 and preserve the current origin-based system, which supports economic growth, job creation, and stable city revenues.

Thank you for your time and consideration.

Michael Lantz
Coppell, Texas

Karianne Hendricks

Self

Coppell, TX

I strongly oppose HB 134 as it would have significant negative consequences for local governments, businesses, and communities across Texas.

This bill proposes a complete shift from origin-based sales tax collection to destination-based sourcing, a move that would severely reduce local sales tax revenues for cities that have built their economic development strategies around the current system.

In Coppell, Texas, this policy change would result in major losses in sales tax revenue, leading to cuts in vital city services that residents and businesses depend on. Coppell has long been a hub for commerce and fulfillment centers, making significant investments in infrastructure and economic development based on existing laws. HB 134 would erode those investments and undermine the commitments made between the city and businesses.

Many municipalities, including Coppell, have entered into long-term economic development agreements based on the current system. This bill would force premature termination of those agreements by 2030, creating instability and uncertainty for local governments and businesses alike.

Additionally, HB 134 moves forward without a full financial impact study, leaving cities and businesses guessing about the consequences. Municipalities rely on sales tax revenue to provide essential services such as public safety, infrastructure, and economic development, and this bill threatens that stability.

Furthermore, the proposed shift to destination-based sourcing creates unnecessary complexity and inefficiency in a state with over 1,600 different sales taxing entities. This will increase administrative burdens on businesses and make Texas a less competitive and business-friendly state.

Coppell has built its economic success on strategic planning and responsible growth, and HB 134 would undo decades of work by shifting critical funding away from the communities that have invested in building Texas' economy.

For these reasons, I respectfully urge the committee to reject HB 134 and preserve the current origin-based system, which supports economic growth, job creation, and stable city revenues.

Thank you for your time and consideration.

Nanci Williams

Self

Farmers Brnch, TX

This bill moves 100% of local sales tax collection from origin-based to destination-based sourcing, cutting vital funding from cities that have invested in responsible economic growth.

?? No fiscal impact study has been conducted—cities don't even know how devastating this could be!

?? Cities have invested in infrastructure to support businesses under the current laws, and this bill would wipe out those benefits.

?? Texas has over 1,600 different sales taxing entities—this change creates confusion, inefficiency, and hurts businesses

Kristen Harris, Ms.

Self- Business Analyst

Farmers Branch, TX

I oppose HB 134. This bill moves 100% of local sales tax collection from origin-based to destination-based sourcing, cutting vital funding from cities that have invested in responsible economic growth. No fiscal impact study has been conducted—cities don't even know how devastating this could be! Cities like mine (Farmers Branch) have invested in infrastructure to support businesses under the current laws, and this bill would wipe out those benefits. Texas has over 1,600 different sales taxing entities—this change creates confusion, inefficiency, and hurts businesses.

Jennifer Newton, Mrs
Coppell Arts Center
Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Frederick Lyon
Self - Retired
Farmers Branch, TX

We are very opposed to the passage of this bill.

Suzanne Hayes
Self
Coppell, TX

As a long time citizen of Coppell and a true Texan I am disgusted by recent actions by our governing body and our Governor. It seems like my tax money is being so poorly used based on the desires of a few politicians. No one seems to care about the citizens anymore as it's politically driven. I have paid high taxes all my adult life yet do not see money being allocated properly to infrastructure or schools

As far as my school taxes they have been diverted for decades and are being held until those who want vouchers get their way. We will ruin our public school systems and I pay school taxes annually to go toward Coppell schools not held hostage by a those refuse to release it till they get their way. Texas is becoming a laughing stock for the way we manage or rather mismanage our dollars. I for the first time ever am embarrassed to be a Texan. Please vote for proper infrastructure maintenance and support public schools. You are responsible for doing what your constituents wish not what gets you politically ahead.

Peter DiPasqua
Self
Farmers branch, TX

I'm against this bill

Mialisa Gluckert

Self

Coppell, TX

Dear Committee Members,

I strongly oppose HB 134, as it would have significant negative consequences for local governments, businesses, and communities across Texas.

This bill proposes a complete shift from origin-based sales tax collection to destination-based sourcing, a move that would severely reduce local sales tax revenues for cities that have built their economic development strategies around the current system.

In Coppell, Texas, this policy change would result in major losses in sales tax revenue, leading to cuts in vital city services that residents and businesses depend on. Coppell has long been a hub for commerce and fulfillment centers, making significant investments in infrastructure and economic development based on existing laws. HB 134 would erode those investments and undermine the commitments made between the city and businesses.

We already suffer a budget shortfall for our schools due to Robin Hood, and this would exacerbate this even more. Many municipalities, including Coppell, have entered into long-term economic development agreements based on the current system. This bill would force premature termination of those agreements by 2030, creating instability and uncertainty for local governments and businesses alike. These businesses would relocate to other municipalities outside the state of Texas and further jeopardize our local economy.

Additionally, HB 134 moves forward without a full financial impact study, leaving cities and businesses guessing about the consequences. Municipalities rely on sales tax revenue to provide essential services such as public safety, infrastructure, and economic development, and this bill threatens that stability.

Furthermore, the proposed shift to destination-based sourcing creates unnecessary complexity and inefficiency in a state with over 1,600 different sales taxing entities. This will increase administrative burdens on businesses and make Texas a less competitive and business-friendly state.

Coppell has built its economic success on strategic planning and responsible growth, and HB 134 would undo decades of work by shifting critical funding away from the communities that have invested in building Texas' economy.

For these reasons, I respectfully urge the committee to reject HB 134 and preserve the current origin-based system, which supports economic growth, job creation, and stable city revenues.

Thank you for your time and consideration.

Mialisa Gluckert

Coppell, Texas

Jack Henderson, Dr.

Coppell Arts Center Supporter

Coppell, TX

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Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Mary Reed
Homeowner
Coppell, TX

I'm opposed to ANY of our local sales and use taxes leaving Coppell for ANY reason!

Elizabeth Merrill
Self/Retired
Coppell, TX

Please vote No on HB 134. Coppell was planned to accommodate and attract warehouses. Our roads bear the brunt of the many trucks. Changing the sales tax we rely on is unfair. Our beautiful Arts Center is funded by sales tax dollars and a dramatic reduction in sales tax revenue will severely impact the ability to attract top performers, which impacts residents quality of life.

Mary Ludwick
SELF
FARMERS BRANCH, TX

I am opposed to this measure. Our small city receives lots of revenue from online sales. This tax helps our city with funding. It seems logical that the tax applies to the location where it will be consumed or used rather than the site from which it shipped.

Melinda Earnheart

Self - retired

Coppell, TX

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This bill proposes a complete shift from origin-based sales tax collection to destination-based sourcing, a move that would severely reduce local sales tax revenues for cities that have built their economic development strategies around the current system.

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Furthermore, the proposed shift to destination-based sourcing creates unnecessary complexity and inefficiency in a state with over 1,600 different sales taxing entities. This will increase administrative burdens on businesses and make Texas a less competitive and business-friendly state.

Coppell has built its economic success on strategic planning and responsible growth, and HB 134 would undo decades of work by shifting critical funding away from the communities that have invested in building Texas' economy.

For these reasons, I respectfully urge the committee to reject HB 134 and preserve the current origin-based system, which supports economic growth, job creation, and stable city revenues.

Thank you for your time,

Melinda Earnheart

Coppell, Texas

Paula Doxey

Self

Coppell, TX

I do not support this!!! Vote no!!!

Lakshmi Srinivasan

Self

Coppell, TX

I strongly oppose HB 134, as it would have significant negative consequences for local governments, businesses, and communities across Texas.

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Thank you for your time and consideration.

Stephanie Syphus

Self

Coppell, TX

As a resident of Coppell, I oppose Texas House Bill 134 (HB 134). From my understanding as a private citizen, this House Bill conflicts with the legislative priorities of the Coppell Chamber of Commerce, the City of Coppell, and Coppell ISD. All three emphasize local control over fiscal matters, economic development, and education funding. HB 134 threatens these priorities by centralizing tax revenue, reducing local funding, and limiting Coppell's ability to address its own needs.

The Coppell Chamber of Commerce supports strong public education and local decision-making in school funding. Coppell businesses rely on stable local funding to maintain infrastructure, attract enterprises, and support the workforce. HB 134 could divert tax revenues, weakening business growth and limiting school resources.

The City of Coppell prioritizes protecting revenue sources to maintain city services. HB 134 could force the city to reallocate funding for public safety, infrastructure, and economic development. Coppell's strategy depends on stable tax revenue to fund projects, maintain roads, and support emergency services. Reduced funding could lead to cuts or higher property taxes for residents.

CISD advocates for increased education funding, teacher recruitment, and school safety. The district supports raising the basic allotment per student to keep up with inflation. HB 134 could disrupt funding, affecting classroom resources, teacher salaries, and safety programs.

Local leaders understand their needs better than state mandates. HB 134 undermines Coppell's ability to support its schools, businesses, and residents. I oppose HB 134 and stand with Coppell leaders in advocating for policies that keep financial decisions in local hands.

Kevin Nevels
Self - Small Business Owner
Coppell, TX

I strongly oppose HB 134, as it would have significant negative consequences for local governments, businesses, and communities across Texas.

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Furthermore, the proposed shift to destination-based sourcing creates unnecessary complexity and inefficiency in a state with over 1,600 different sales taxing entities. This will increase administrative burdens on businesses and make Texas a less competitive and business-friendly state.

Coppell has built its economic success on strategic planning and responsible growth, and HB 134 would undo decades of work by shifting critical funding away from the communities that have invested in building Texas' economy.

For these reasons, I respectfully urge the committee to reject HB 134 and preserve the current origin-based system, which supports economic growth, job creation, and stable city revenues.

Thank you for your time and consideration.

Kevin Nevels

Jayne Pool, Ms
Self
Bartonville, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

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Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability.

Todd Kerr
Self
Dallas, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Joel Busby
Self - Retired
Coppell, TX

I encourage you to vote "NO" on HB 134 dealing with the definition of sales tax origin.

American governments and businesses both make long-term investment decisions based on laws and regulations. The predictability and stability of those laws and regulations is a foundational pillar of our democracy. Making a radical change as proposed in HB 134 would demolish that pillar.

I live in Coppell, which made the decision decades ago to support the development of warehouse-based businesses by investing millions of taxpayer dollars in infrastructure and services required for roads, utilities, police, fire, etc. It is only fair that the taxpayers of this city are repaid for the long-term investments we made and the ongoing expenses we continue to incur to provide services to these businesses.

Other cities that seek to change the sales tax basis are trying to get something for nothing. If they want to increase their local sales tax revenue, may I suggest that they make the same investments to support their local business development.

Sincerely,
Joel P. Busby

Gregory Goyne
Self - marketing consultant
Coppel, TX

I strongly urge you to oppose HB 134, which would unfairly strip Coppel of vital sales tax revenue—revenue that has built and sustained our thriving city. This bill would force deep budget cuts, weakening essential services, economic growth, and community programs that benefit residents across Texas.

Under the current system, Coppel has welcomed businesses and fulfillment centers, investing in infrastructure, public safety, and community resources to support their success. Reallocating this tax revenue now—after these businesses have made long-term commitments based on existing policy—is not only unfair, but it also undermines the economic stability of cities like Coppel that have planned responsibly.

One of the most immediate casualties would be the Coppel Arts Center, which relies on local sales tax revenue to provide performances, arts education, and cultural events that enrich our entire region. The impact would extend beyond the arts—forcing cuts to public services, parks, and other programs that maintain Coppel’s high quality of life.

HB 134 doesn’t just hurt Coppel—it sets a dangerous precedent for every Texas city that has worked to attract and support businesses. Cities that bear the cost of infrastructure and public services to support these businesses should not be left footing the bill without the revenue to sustain them.

I urge you to vote NO on HB 134 and stand with Texas communities that have built strong local economies under a fair and predictable system.

Thank you for your leadership and service to our state.

Kenneth Trout, Mr.
Self - Retired
Coppel, TX

Use this text for the comment box:

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppel.

Monica Scrivner

Self

Coppell, TX

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Nancy Maurer

Coppell arts center

Coppell, TX

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Kari Streiber

Coppell Arts Center Supporter

Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs. The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Elizabeth de Moraes
Coppell Chamber of Commerce
Coppell, TX

Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Jason Gower
Self
Coppell, TX

I am writing as a resident in strong opposition to HB 134. This bill would have severe consequences to our town, as well as other communities across the state. In addition to providing funding for essential services, including but not limited to public safety, infrastructure, and economic development, this also will force the early termination of contracts built under existing laws, as these agreements would otherwise not have taken place.

There have been no financial impact studies conducted, meaning cities and businesses have no clear picture of the consequences. Additionally, Texas has over 1,600 different sales tax entities, and shifting to destination-based sourcing would create an economic nightmare for businesses and local governments. Sales tax revenue is critical to local services, and this bill would undermine cities' ability to fund these essential programs and generate hesitation and resistance to creating future agreements that would facilitate thriving economies across the state.

I strongly urge you to vote against HB 134 and protect local communities from this harmful policy shift. It is crucial to ensure our state's developing economy and keep vital sales tax revenue from leaving our state. Thank you.

Sincerely,
Jason Gower

Hadis Hosseinzadehnasari
City Of Coppell
Coppell, TX

In addition to origin-based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle.

Adam Richter
City of Coppell
Dallas, TX

This would result in a complete 180-degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing. Here in Coppell this change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. Does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030). There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations. The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all. Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation. Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide. In addition to origin-based sales taxes and local property tax these businesses lead in innovation and job creation, the embodiment of the Texas Miracle.

Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

David Jones

Retired resident of Farmers Branch, TX, representing myself and my wife. also retired.

Farmers Branch, TX

Please vote no. Destination sourcing is not business friendly. We are opposed to HB 134 by Meyer.

Annetta Gower

Self

Coppell, TX

I am writing as a resident in strong opposition to HB 134. This bill would have severe consequences to our town, as well as other communities across the state. In addition to providing funding for essential services, including but not limited to public safety, infrastructure, and economic development, this also will force the early termination of economics agreements built under existing laws, as these agreements would otherwise not have taken place.

There have been no financial impact studies conducted, meaning cities and businesses have no clear picture of the consequences. Additionally, Texas has over 1,600 different sales tax entities, and shifting to destination-based sourcing would create an economic nightmare for businesses and local governments. Sales tax revenue is critical to local services, and this bill would undermine cities' ability to fund these essential programs and generate hesitation and resistance to creating future agreements that would facilitate thriving economies across the state.

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Sincerely,

Annetta Gower

Marci Parrish Pullias

Billingsley Company

Dallas, TX

Complete 180 degree course change for the Texas Economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing.

James Wimberg, Mr.

Self

Keller, TX

Changing the point of taxation will be detrimental to a number of cities across the state while the benefit to other cities will be marginal to slight at best. The true motivation behind this change is very obvious: redistribution of wealth. Take tax revenue from those cities whose master plans sought to draw in these distribution centers and regional sales offices because of their location within the state and re-distribute that revenue by means of changing the point of sales tax so that many cities get a small fraction of that revenue.

When you boil all of the legalize down to the bare bones, this bill is nothing more than another attempt to take from the Haves and give it the Have Nots. In the land of theory, that sounds great. In the land of reality, it just doesn't work. The cities that Have now join the Have Nots. The cities that Have Not will not receive enough tax revenue to make an impactful difference in their communities.

Lastly, the businesses settle where they do because of location and infrastructure. Changing the point of sale will negatively impact a cities ability to properly build, maintain, and repair the local roads required to support the traffic generated by these businesses. The tax revenue from these business not only pay for the local roads required but also for the public safety (police and fire) to keep these businesses and their workers safe. The tax revenue brought in by these businesses contribute to the recreational facilities and community lifestyle that are available to these businesses employees. Taking away the tax revenue from these cities will in time drain their ability to support the businesses and the lifestyle businesses seek for their employees with the result in the business leaving that city. Re-distributing the tax revenue only ends up hurting some and helping none.

Thank you for your time,

James Wimberg

KIMBERLY ZMESKAL

Coppell Arts Center supporter

Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Eleanor Braxton

Ellie Braxton, Best Practices

Richardson, TX

This Bill is a travesty. It will cause much more harm to our businesses and our residents than overall good. As a business owner, it is shocking that any Texas legislator would be in support of this, especially when he or she knows what it will do to communities and more so, to the ability of Texas to continue attracting business to Texas.

Marion Ogenche
City of Coppell
Coppell, TX

Does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030)

Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide.

In Coppell this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects.

Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Cathy Bennett
Coppell Arts Center
Coppell, TX

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Susan Ozowski
Self
Coppell, TX

Vote no

Charlie Higgins
Self
Farmers Branch, TX

I am opposed to this bill because it impacts revenue and stability for my city, Farmers Branch. Investments have been made based on the current law and this bill will reduce the sales tax revenue that the city has planned projects and services around; its passage would likely require a higher property tax burden. Please leave the current structure in place; stability is good for all Texans.

Donna Anderson
Self
Fort Worth, TX

I oppose this bill. Vote no to it.

Mary Mason
Coppell Arts Center Supporter
Irving, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs. I am a member of the Coppell Community Chorale, a local choir, and have been for the past eight years. I find incredible joy in performing music for not only my friends and family, but all members of our community that attend our shows.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell and its surrounding areas a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community. That includes the Coppell Community Chorale, which has found in the Arts Center a space that truly allows us to grow artistically and challenge ourselves to greater musical heights.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

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Price Trosin
Self
Farmers Branch, TX

Taking local money from the smaller communities to fees into big businesses is anathema to the spirit of this state. If Texas is truly a state of freedom, this bill undermines the very concept. local control of tax funds is essential to small businesses in small cities. This bill is open for corruption for big donors to take the money we spend in our communities. This bill **MUST** be rejected

Michael Gallops
Metrocrest Chamber of Commerce
Farmers Branch, TX

On behalf of the Metrocrest Chamber of Commerce, our nearly 600 members, and more than 21,000 businesses in our region, I am writing to strongly oppose House Bill 134 (HB 134). This bill would severely harm our cities, local businesses, and economic development efforts across Texas.

HB 134 would shift local sales tax sourcing from an origin-based to a destination-based model, stripping vital revenue from communities that have invested heavily to attract and grow businesses.

Our cities have entered into long-term economic development agreements under Chapters 380, 381, 504, and 505 in good faith to create jobs, build infrastructure, and foster growth. HB 134 would undermine these agreements and penalize communities for doing exactly what the state has encouraged — investing in economic growth.

Cities that invested in logistics hubs, e-commerce, and warehousing to attract major employers will be especially harmed. They rely on local sales tax revenue to fund essential services like police, fire, parks, and roads. If HB 134 passes, these communities will lose critical funding, forcing cuts to services or increases in property taxes — shifting the burden to residents and small businesses.

HB 134 would also unfairly benefit large, multi-location corporations while hurting small, local businesses. Small businesses, which are the backbone of our communities, would face complicated new compliance burdens that large corporations can easily manage. Instead of encouraging small business growth, HB 134 would make it harder for them to compete and survive.

The bill also disrupts long-term city planning and breaks promises made to businesses and residents. Cities that planned infrastructure improvements based on existing sales tax revenue would be forced to abandon or delay critical projects.

With over 1,600 taxing entities in Texas, HB 134 would create a confusing, complicated, and costly system to administer — harming economic development statewide.

Finally, if cities lose sales tax revenue, they will have no choice but to raise property taxes to fund essential services, directly impacting families, homeowners, renters, and businesses.

In summary, on behalf of the Metrocrest Chamber of Commerce, our nearly 600 members, and over 21,000 businesses we represent, I urge you to VOTE NO on HB 134. This bill would devastate local economies, undermine job creation, and place unnecessary burdens on Texas businesses and families.

Please protect Texas communities and vote NO on HB 134.

Thank you for your time and consideration.

Ryan Figueroa
Coppell Arts Center Supporter
Farmers Branch, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Christine Gilbert

Self, I'm a housewife who does volunteer work.

Coppell, TX

I am against this bill. I do not wish for Coppell taxes to be sent to another city. We already have money that goes to other schools in Dallas and our property taxes are high. We moved here to enjoy the benefits that Coppell afford through sales tax revenues and these revenues to stay local.

Kent Collins

self

Grapevine, TX

I am writing in Opposition to HB 134. This bill would result in the shift of sales tax collection from the origin of the sale (city that hosts the business) to the location of the individual or business making the purchase. I oppose this shift because it would unfairly take sales tax revenue from communities that have worked and provided infrastructure to support those businesses, to communities where they have not. On the whole, Texas will collect less sales tax under the proposed bill. On a smaller scale, there will be a number of communities that will be "big losers", and a number that will be "big winners". Why would the State approve a bill that will take from some communities that have worked for decades to develop this economy, and give to others that have not. Each community charts its own economic development based upon the conditions that are present. To change the rules of the economic game would be unfair, particularly to small/mid-size communities that do not have the population or land to balance the economic drivers across business types. These lost revenues will result in lost services to the citizens of Texas that live in these communities, impacting the health, safety and welfare of Texans in these communities. These services should not be lost because the State decided to change the game. Finally, no bill such as this should be considered without a full understanding of the impacts to the State, local communities, and businesses. A full study of this bill has not been completed and therefore the full impact is unknown. This type of action is akin to shooting first, and asking questions later. It would be much smarter to ask all of the questions first, then decide on the best course of action for all Texans.

Brian Allen

Coppell Arts Center supporter

IRVING, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

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Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Sara Albers, Mrs.
Coppell Arts Center
Lewisville, TX

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Nicola McCollister
Coppell Arts Center
Carrollton, TX

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

ASHLEY MOUTON
Coppell Arts Center Supporter
IRVING, TX

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Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Caterina Gonzalez
Self
Irving, TX

I oppose this bill because it will have negative consequences for local governments by stripping away the sales tax revenue that funds essential services. Please do not pass HB 134

Alisha Hewett

Self

Coppell, TX

Please do not pass this bill it will destroy the infrastructure of our community built on supporting factories and shipping facilities. Our community will no longer have a source of income.

Diane Jaworski

Self-retired Professor

Farmers Branch, TX

I strongly oppose HB 134 since it shifts sales tax collection from origin-based to destination-based taxation, resulting in significantly reduce sales tax revenues to local communities. Many cities, including Farmers Branch, have invested in infrastructure based on current laws and this bill disrupts long-term economic planning. This will force cuts to essential city services and/or force a property tax rate increase to make up losses in sales tax. This bill threatens the financial health of our city and the services that keep our community safe and thriving. Furthermore, the bill does not honor existing agreements between local governments and businesses, forcing changes before agreements expire in 2030. Implementation of this bill will be complex, burdensome to small business and discourage business investment in Texas. Taxes generated in the local community should STAY IN that community.

Charles Cox

Self, Retired.

Dallas, TX

HB 134 proposes a change in local sales tax sourcing which would have a significant impact on Texas cities. This bill has been filed without fiscal analysis or study to determine impact at the local level. Sales tax revenues are generally the second major source of a city's revenue representing about 1/3 of total revenues. These revenues support expenditures of which 50% are generally for public safety. I am concerned that this bill, which is presented without study or evident positive attributes, could result in major reductions to police and fire staffing levels. In light of all the challenges our great State currently faces, now is not the time to "tinker" with a funding system that has made our cities the envy of the nation. I am in opposition to this bill.

Kiet Nguyen
self; Sales Asst Admin
Farmers Branch, TX

I am writing to formally express my opposition to HB 134 for the following reasons:

Shift in Taxation System: HB 134 drastically changes the way Texas collects sales tax by shifting from an origin-based system to a destination-based system. This change introduces significant challenges for local governments and businesses alike.

Revenue Loss: The bill is projected to lead to a substantial reduction in sales tax revenues, which would necessitate cuts to essential city services that our residents rely on.

Disruption of Long-Term Planning: Many cities, including Farmers Branch, have made significant investments in infrastructure based on the current tax laws. This bill disrupts the long-term economic planning and development that these cities have carefully structured.

Violation of Existing Agreements: HB 134 disregards existing agreements between local governments and businesses, forcing changes before those agreements are set to expire in 2030, undermining trust and stability.

Complexity and Burden on Businesses: Texas is home to over 1,600 distinct sales tax entities. Implementing this change would add layers of complexity and administrative burden for businesses, particularly small businesses, in navigating the new taxation system.

Threat to Financial Health: This bill poses a significant threat to the financial health of our city, potentially undermining the resources needed to maintain vital services that ensure the safety and well-being of our community.

Property Tax Increases: If HB 134 passes, the resulting loss in sales tax revenue will likely force local governments to raise property taxes to compensate for the shortfall, placing an additional burden on homeowners.

For these reasons, I strongly oppose HB 134 and urge you to consider the far-reaching negative consequences it would have on our city and its residents.

Rosalynn Ly

self; occupation - Sr. Acct Manager

Farmers Branch, TX

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Shift in Taxation System: HB 134 drastically changes the way Texas collects sales tax by shifting from an origin-based system to a destination-based system. This change introduces significant challenges for local governments and businesses alike.

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For these reasons, I strongly oppose HB 134 and urge you to consider the far-reaching negative consequences it would have on our city and its residents.

Terry Ausmus

Self

Farmers Branch, TX

I'm against this bill. Taxes should not change

Jennifer Garcia

HB 134

Dallas, TX

I vehemently oppose this bill. Keep sales revenues in our local community

Cyntia Seumo

self

Farmers Branch, TX

I appose this Bill. Local and small business should also be given an opportunity to thrive. Local communities are important as well and need the taxes they accrue.

Also, don't reside property taxes, they are unreasonable already as it is.

Claire Jeffers

Self

Coppell, TX

As a resident of Coppell, I oppose Texas House Bill 134 (HB 134). From my understanding as a private citizen, this House Bill conflicts with the legislative priorities of the Coppell Chamber of Commerce, the City of Coppell, and Coppell ISD. All three emphasize local control over fiscal matters, economic development, and education funding. HB 134 threatens these priorities by centralizing tax revenue, reducing local funding, and limiting Coppell's ability to address its own needs.

The Coppell Chamber of Commerce supports strong public education and local decision-making in school funding. Coppell businesses rely on stable local funding to maintain infrastructure, attract enterprises, and support the workforce. HB 134 could divert tax revenues, weakening business growth and limiting school resources.

The City of Coppell prioritizes protecting revenue sources to maintain city services. HB 134 could force the city to reallocate funding for public safety, infrastructure, and economic development. Coppell's strategy depends on stable tax revenue to fund projects, maintain roads, and support emergency services. Reduced funding could lead to cuts or higher property taxes for residents.

CISD advocates for increased education funding, teacher recruitment, and school safety. The district supports raising the basic allotment per student to keep up with inflation. HB 134 could disrupt funding, affecting classroom resources, teacher salaries, and safety programs.

Local leaders understand their needs better than state mandates. HB 134 undermines Coppell's ability to support its schools, businesses, and residents. I oppose HB 134 and stand with Coppell leaders in advocating for policies that keep financial decisions in local hands.

- Claire Jeffers

John Suarez

Self

Coppell, TX

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Local leaders understand their needs better than state mandates. HB 134 undermines Coppell's ability to support its schools, businesses, and residents. I oppose HB 134 and stand with Coppell leaders in advocating for policies that keep financial decisions in local hands.

- John Suarez

Manimozhi Monica Thevar
Uplift North Hills Preparatory
Farmers Branch, TX

- * HB 134 dramatically shifts how Texas collects sales tax, moving from origin-based to destination-based taxation
- * The bill will significantly reduce sales tax revenues, forcing cuts to essential city services
- * Many cities, including Farmers Branch, have invested in infrastructure based on current laws and this bill disrupts long-term economic planning
- * The bill does not honor existing agreements between local governments and businesses, forcing changes before agreements expire in 2030
- * Texas has over 1600 different sales taxing entities, making this change complex and burdensome for business
- * This bill threatens the financial health of our city and the services that keep our community safe and thriving.
- * This bill will force a property tax rate increase to make up losses in sales tax

Judy Suarez
Self
Coppell, TX

I strongly oppose HB 134, as it would have significant negative consequences for local governments, businesses, and communities across Texas.

As proposed, this bill would allow a complete shift from origin-based sales tax collection to destination-based sourcing, a move that would severely reduce local sales tax revenues for cities that have built their economic development strategies around the current system.

This policy change would result in major losses in sales tax revenue, leading to cuts in vital city services that residents and businesses depend on. Coppell has long been a hub for commerce and fulfillment centers, making significant investments in infrastructure and economic development based on existing laws. HB 134 would erode those investments and undermine the commitments made between the city and businesses.

Many municipalities, including Coppell, have entered into long-term economic development agreements based on the current system. This bill would force premature termination of those agreements by 2030, creating instability and uncertainty for local governments and businesses alike.

Additionally, HB 134 moves forward without a full financial impact study, leaving cities and businesses guessing about the consequences. Municipalities rely on sales tax revenue to provide essential services such as public safety, infrastructure, and economic development, and this bill threatens that stability.

Furthermore, the proposed shift to destination-based sourcing creates unnecessary complexity and inefficiency in a state with over 1,600 different sales taxing entities. This will increase administrative burdens on businesses and make Texas a less competitive and business-friendly state.

Coppell has built its economic success on strategic planning and responsible growth, and HB 134 would undo decades of work by shifting critical funding away from the communities that have invested in building Texas' economy.

For these reasons, I respectfully urge the committee to reject HB 134 and preserve the current origin-based system, which supports economic growth, job creation, and stable city revenues.

Thank you for your time and consideration.

Judy Suarez
32-year resident of Coppell, Texas

Kelly Hall

Longview Chamber of Commerce

Longview, TX

On behalf of the Longview Chamber of Commerce we believe Texas House Bill 134 (HB 134) poses a serious threat to local communities across Texas by proposing changes to where sales tax revenue is attributed. If passed, this legislation would fundamentally change how and where sales are considered “consummated” — redirecting local sales tax collections away from the communities that have invested in attracting and supporting retail and business growth.

Why This Matters:

- **Undermines Local Economic Development Agreements:** HB 134 could nullify or weaken existing Chapter 380/381 and 504/505 agreements — the very tools cities and counties use to incentivize job creation, business recruitment, and infrastructure improvements. Communities that relied on these agreements to fund strategic growth will be left behind.
- **Punishes Investment and Innovation:** Cities that proactively invested in logistics, e-commerce infrastructure, and warehousing will lose the ability to benefit from those investments. Instead, tax revenue could be diverted to unrelated jurisdictions where no local investment or job creation occurred.
- **Jeopardizes Local Budgets and Services:** HB 134 could result in significant revenue losses for cities — money that funds roads, police, fire protection, parks, broadband, and community development. This legislation risks weakening your city’s ability to serve residents and plan for the future.
- **Creates Competitive Disadvantage for Small Businesses:** The bill establishes new burdens and rules that could disproportionately affect small businesses, while larger, multi-location corporations may gain an unfair tax advantage.
- **Disrupts Long-Term Planning:** Economic development agreements often span multiple years. HB 134 could retroactively alter the rules midstream, penalizing communities that played by the rules and made long-term investments in good faith.

Betty Aaron-Harper, Dr.

Self/Teacher

The Woodlands, TX

I advocate that taxes should be protected to provide equality for all citizens, given the rising economy and increase in the production of goods and services.

Viena Sardinias

Self

San Antonio, TX

As a Texas tax paying mom I am against HB 3 by Buckley, I do not want my money to go to private schools. We need more funding for public schools!

John Gesek
Self
Coppell, TX

I am urging the legislature to reject the effort to change the way sales tax is collected in the state of Texas. The proposed change undermines Local Economic Development Agreements: HB 134 could nullify or weaken existing Chapter 380/381 and 504/505 agreements — the very tools cities and counties use to incentivize job creation, business recruitment, and infrastructure improvements. Communities that relied on these agreements to fund strategic growth will be left behind. Any change in the law nullifies many years of strategic planning and investment. Cities that have proactively invested in logistics, e-commerce infrastructure, and warehousing will lose the ability to benefit from those investments. Instead, tax revenue could be diverted to unrelated jurisdictions where no local investment or job creation occurred. The consequences of changing the law will jeopardize local budgets and services. HB 134 will result in significant revenue losses for cities — money that funds roads, police, fire protection, parks, broadband, and community development. This legislation risks weakening our city's ability to serve residents and plan for the future. I am already watching this take place in my town as our local leadership grapples with continuing to provide the level of service and maintenance that people of our city have invested in over many years. If enacted, the bill will establish new burdens and rules that could disproportionately affect small businesses, while larger, multi-location corporations may gain an unfair tax advantage. This type of needless legislation disrupts long-term planning and punishes long term community investment. Economic development agreements often span multiple years. HB 134 could retroactively alter the rules midstream, penalizing communities that played by the rules and made long-term investments in good faith. For these reasons I am vehemently against any needless change that punishes communities in Texas that have invested in their communities based on current laws only to be undermined by a small group of idealists activist politicians.

Sandra Edwards
Self, retired
Coppell, TX

In Coppell this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects. Coppell is known for its quality of life. When we moved here in 1987, we selected Coppell specifically for its small town feel. I am one of the founding members of our local theater group. For years, we advocated for an Arts Center. Finally, in 2020, it opened. Revenue from the sales tax was used to build it and now to operate the facility. This bill will mean that the Center will not be able to function. This bill will destroy many of the things that we residents have of Coppell love about our city. No city or organization can function if the Government decides to arbitrarily change the rules that cities like Coppell have used to provide services, jobs, tax revenue and a beneficial quality of life for its residents. Please do not advance this bill.

Eleanor Braxton
Coppell Chamber of Commerce
Richardson, TX

The Business Members of the Coppell Chamber of Commerce, which represent over 80,000 individuals are opposed to HB 134. This Bill places excessive burdens on business owners and operators and also impacts our economic growth as a community.

Bill Stoudt, County judge Gregg county texas
Self. County judge Gregg county, Longview Tx.
Longview, TX

Absolutely detrimental to urban areas of Texas!!

CHARLES JOHNSON

SELF

Grand Prairie, TX

I oppose destination sourcing as there is no study or analysis that show how the change can impact the revenues and operations. Also, it's not an efficient system being that Texas has over 1,600 different sales tax entities. Overall, cities like Coppell have made important land and economic decisions based on the existing law. A change like this can change the future for cities and their residents.

Deepak Chadaga

Self

Coppell, TX

This bill will only harm our community by rerouting monies earned through taxes in our community to other communities and I strongly oppose it. Taxes earned from our communities should stay with the community to strengthen our communities

Roberta Ritcheske

self

Coppell, TX

Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation. Changing the rules will cripple the arts community in Coppell which brings a family-friendly quality of life to Coppell residents and residents of the surrounding communities. Please vote no and kill HB134 by Meyer.

Kathryn Ritcheske

Self (Attorney)

Coppell, TX

This bill would be a complete 180-degree course change for the Texas economy related to local sales and use tax collection, moving 100% from origin sourcing to destination sourcing. In Coppell, this sea change would obliterate sales tax revenues, resulting in severe reductions in programs and services our community expects.

The bill does not honor local governments' partnerships with the business community by forcing the early expiration of local agreements (2030).

There is no fiscal analysis of how this change impacts local sales tax receipts. Most cities don't know what impact this type of dramatic change could have on their revenues and, eventually, operations.

Local sales tax generated by businesses pays for the services provided by the local government. These services benefit the entire community.

Cities like Coppell have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation.

Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses in return for the sales tax that fulfillment centers provide.

In addition to origin-based sales taxes and local property tax, these businesses lead in innovation and job creation, embodying the Texas Miracle.

Destination sourcing is not business-friendly. It is also not an efficient system, with Texas having over 1,600 different sales taxing entities.

Jo Ann Hill

Self

Coppell, TX

I oppose this bill. In Coppell, this major change would obliterate sales tax revenues resulting in severe reductions in programs and services that our community expects and greatly deserves.

John Nustad
Self Loan Officer
Longview, TX

Undermines Local Economic Development Agreements, Punishes Investment and Innovation, Jeopardizes Local Budgets and Services, Creates a Competitive Disadvantage for Small Businesses, Disrupts Long-Term Planning

Shirley Gaddis
City of Coppell
Coppell, TX

I am in opposition to HB 134 for the following reasons: (1) Does not honor local governments partnerships with the business community whom they have entered local economic agreements with by forcing expiration of agreements early (2030). (2) Cities like "name the city" have made land use and economic development decisions that support fulfillment centers based on existing laws. This is taxation with representation. (3) There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations. (4) In the city of Coppell this sea change would obliterate sales tax revenues resulting in severe reductions in programs and services our community expects.

Jusitn Vaughn
City of Coppell
Flower Mound, TX

This bill would irreparably harm those cities, like the City Coppell, who have been intentional about their strategic approach to economic development. This approach has allowed the City of Coppell, and many others like it, to attract fulfillment centers who are large sales tax produces based on existing laws. Pulling the rug out from under cities who's revenue streams where professionally planned based on one set of assumptions, essentially undoing the very foundation that was built over years of work, is simply unacceptable. This is over reach by the state and a serious threat to local control. This is taxation without representation and in direct opposition to our state's hallmark of independence. I oppose HB 134 and urge the legislative body to remove this legislation from condideration.

Vanessa Tarver
City of Coppell
Irving, TX

The City of Coppell is an active, vibrant place to live. The community demands beautiful parks, nature trails, city sponsored events, and a partnership with the City to make it the place they want to be. With that, the master plan of the City took shape. A strategic mix of commercial and residential was used in order to receive the most out of the land-locked area we have. It has led to a prosperous City where I believe people are happy to live, and enjoy to visit. HB 134 would devastate our City. It would strip our ability to collect around 60% of our sales taxes, leading to a drastically decreased budget. Where we would have to make up those funds is sadly employee cost, as with any City, that's the largest expenditure. I couldn't imagine having to cut any of my hard working team because a rule that may provide money a different City has never had in their budget before, cut a budget that we have already been accustomed to using, and our residents accustomed to the services we provide. I ask you to reconsider pushing this bill through, as the harm it inflicts on my community is significant, measurable, and hurts our community.

LaJuan Hollis-Gordon
Self
Longview, TX

Please vote no to HB134. This bill is harmful to local communities where sales tax revenue is originated diverting critical revenue for local economic development , infrastructure, emergency services , roads and parks. It also created an undue and disproportionate competitive burden on small businesses in the our State . Please do not strip your constituents of these life critical services .

Jamie Brierton
City of Coppell
Little Elm, TX

Destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Brian Daugbjerg, Mr
Self Business Owner
Longview, TX

Undermines Local Economic Development Agreements

HB 134 could nullify or weaken Chapter 380/381 and 504/505 agreements — essential tools cities and counties use to drive growth, create jobs, and invest in infrastructure.

Punishes Investment and Innovation

Communities that proactively invested in logistics, warehousing, and e-commerce could see their tax revenue diverted to unrelated jurisdictions that made no investment.

Jeopardizes Local Budgets and Services

Cities could face significant revenue losses — funds that support roads, police, fire protection, parks, broadband, and quality-of-life projects.

Creates a Competitive Disadvantage for Small Businesses

Small businesses may face new burdens while large corporations' benefit, upsetting the playing field for local entrepreneurs.

Disrupts Long-Term Planning

HB 134 threatens to retroactively alter agreements, penalizing communities that made responsible, long-term investments in good faith.

ROB BASSETT

SELF - INSURANCE AGENT WITH STATE FARM

LONGVIEW, TX

I absolutely oppose HB 134! This will hurt our local towns and communities! This is common sense, try it.....NO TO HB 134!

Leah Bowyer

Self

Addison, TX

Cities and communities have built business partnerships with the current understanding of origin sourcing. We will discourage these partnerships moving forward and harm communities that have welcomed these businesses. The reality is that our communities (and the country) rely on distribution and fulfillment centers. Those centers need a workforce and proximity to their consumers to continue being a profitable business model. The incentives would dissolve for local economic agreements. The impact of semi-trucks are not to be ignored. By taking on the truck volume, the cost to maintain transportation infrastructure in the community increases. Do we leave those who participated in these agreements in a far worse state if we eliminate the ability for the community to maintain their assets through the decrease in assumed tax revenues? Do we bite the hand that feeds? The whole region benefits by the existence of such centers, not the community alone by any means - they're just the ones willing to take on the realities of support. What do the cities of tomorrow look like when those of today move away from land use that permits the existence of these centers? What do those businesses look like and what changes in the level of service? If you're in a community that doesn't support the presence of a distribution, do you also believe it is fair to pay a higher shipping fee?

Zach Young, REHS/RS

City of Coppell

Coppell, TX

There is no study, no fiscal analysis on how this impacts local sales tax receipts. Most cities don't know what the impact of this type of dramatic change could have on their revenues and eventually operations. Secondly, The reality is that local sales tax generated by business pays for the services provided by the local government, that in turn benefit all. Lastly, destination sourcing is not business friendly. It is not an efficient system with Texas having over 1,600 different sales taxing entities.

Don Carroll

self; commercial banking

Coppell, TX

Modifying the collection of local sales tax from source to destination is harmful to the communities that have provided infrastructure for the companies selling goods. There is considerable cost to cities having large distribution and fulfillment centers in their cities. The cost is derived from increased traffic and wear and tear on local roads and utilities. Having origin-based sales tax collection helps the cities that withstand the brunt of the infrastructure needs to provide for these companies.

283 million people live in states with a local sales tax. The majority (51%) of this population (145 million) live in states that collect local sales tax based on source. In addition, of the top 10 states that collect local sales tax, 60% of that population live in origin-based states, indicating that states in which companies are selling to large population bases (and likely beyond their state borders) utilize origin-based collection. It is much easier to administrate for businesses if they submit local sales tax based on origin. The number of states using destination methodology is not a viable metric as most of those destination-based states are small and don't move the needle of US commerce.

Sales tax has been collected in Texas for the last 64 years based on origin. Communities and companies have been established based on this methodology. A change to our existing sales tax system has no benefit for the population overall and hurts the communities that provide infrastructure for companies providing the goods and services. A change to destination makes it more difficult on smaller businesses that now have to determine how to submit local sales tax to the hundreds of municipalities across the state or when not to collect local sales tax based on destination at all. A change to destination definitely has the potential to harm smaller and rural cities that may have a distribution or fulfillment center in their community. The benefit of a change would be a zero-sum game, at best, for the vast majority of cities across the state. It has the appearance of harming cities that provide infrastructure to commerce, for the benefit of a handful of wealthy cities that have large personal consumption and no expenses associated with this commerce.

Please record my opposition to this legislation. There appears to be no rationale for this change when some cities will be hurt materially and essentially no cities will reap any material benefit.

Mark Marlow

Self - Software Sales Executive

Coppell, TX

This bill makes no sense and will disrupt years of planning and will add tremendous complexity in managing where tax revenue will flow to. It should remain at the origin so that years of planning and investment won't be compromised - sales and use taxes should remain in the community where the sale originated. Please defeat this bill - local communities are already struggling with increasing costs and slowing revenue.

Alvester Gibson Jr.

Balch Springs Chamber of Commerce

Balch Springs, TX

Oppose Texas House Bill 134 – Protect Local Sales Tax Revenue and Economic Development!

As the President of the Balch Springs Chamber of Commerce, I stand in firm opposition to Texas House Bill 134 (HB 134)—a legislative proposal that threatens the financial stability and future growth of local communities like ours.

For years, Balch Springs and cities across Texas have strategically invested in attracting businesses, creating jobs, and fostering economic development. These efforts have been made possible through local sales tax revenue, which directly funds critical infrastructure, public safety, and workforce development. HB 134 would undermine these investments by altering the way sales tax revenue is attributed, effectively shifting funds away from the very communities that have worked tirelessly to bring in businesses and create economic opportunities.

Why HB 134 Harms Our Local Economy

? **Strips Revenue from Growing Communities** – Cities like Balch Springs have proactively invested in business development, infrastructure, and workforce programs. This bill would divert the tax revenue generated by these efforts to other areas, leaving our local economy at a disadvantage.

? **Discourages Business Expansion** – By changing where sales tax is “consummated,” HB 134 removes incentives for businesses to relocate, expand, or build new facilities in cities like ours. Without the ability to retain local sales tax revenue, cities will lose the competitive edge needed to attract businesses and drive economic growth.

? **Jeopardizes Local Public Services & Economic Development Initiatives** – Sales tax revenue funds essential services like public safety, road maintenance, parks, and education. By stripping cities of this revenue, HB 134 threatens the quality of life for our residents and weakens economic development programs that support job creation, small business growth, and workforce training.

? **Unfair Redistribution of Local Funds** – HB 134 unfairly redirects local tax dollars away from the communities that have earned them through proactive business development. Cities should retain the ability to benefit from their own economic growth, rather than having funds arbitrarily reallocated.

Protect Our Community—Take Action Now!

The Balch Springs Chamber of Commerce urges business leaders, community members, and elected officials to oppose HB 134 and protect our local economic future. We must stand together to defend the revenue that fuels our city’s growth and prosperity.

?? **Contact Your State Representatives and tell them to vote NO on HB 134!**

?? **Join the Balch Springs Chamber to advocate for strong local economies.**

?? **Share this message to spread awareness and protect our community’s future.**

Let’s preserve our ability to invest in our businesses, workforce, and community! ??????? #NoToHB134 #ProtectLocalRevenue #SupportLocalBusiness

Julie Vrla

Self

Coppell, TX

I respectfully request that HB134 be denied. The point of sale occurs at the moment money is exchanged or sale is confirmed, where the object of sale resides at that moment. Therefore, online sales should be taxed at the point of sale and location of the object, not the location of the buyer. If I purchase an item in person in a traditional store, the location of that store retains the sales tax. The same should be for online sales and the location of that item, be it warehouse or distribution center. To change taxing locations would be to separate sales in ways that have no bearing on the sale itself, setting up rules for different types of sales although they are fundamentally the same (buy and sell items). In addition, to move the taxing location to the location of the buyer creates a chasm between areas of the affluent and areas of lesser means. Retaining the point of sale at the location of the item maintains an even playing field for commerce and equity for all buyers and purveyors in this country. Thank you.

Karen LeCour

Self

Farmers Branch, TX

I strongly oppose this bill because:

- * HB 134 dramatically shifts how Texas collects sales tax, moving from origin-based to destination-based taxation
- * The bill will significantly reduce sales tax revenues, forcing cuts to essential city services
- * Many cities, including Farmers Branch, have invested in infrastructure based on current laws and this bill disrupts long-term economic planning
- * The bill does not honor existing agreements between local governments and businesses, forcing changes before agreements expire in 2030
- * Texas has over 1600 different sales taxing entities, making this change complex and burdensome for business
- * This bill threatens the financial health of our city and the services that keep our community safe and thriving.
- * This bill will force a property tax rate increase to make up losses in sales tax.

Mary Patton

Self

Dallas, TX

This should be voted against because

- * HB 134 dramatically shifts how Texas collects sales tax, moving from origin-based to destination-based taxation
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- * This bill will force a property tax rate increase to make up losses in sales tax

Parker Syphus, Mr.

Self

Coppell, TX

As a resident of Coppell, I oppose Texas House Bill 134 (HB 134). This House Bill conflicts with the priorities of the Coppell Chamber of Commerce, the City of Coppell, and Coppell ISD. All three emphasize local control over fiscal matters, economic development, and education funding. HB 134 threatens these priorities by centralizing tax revenue, reducing local funding, and limiting Coppell's ability to address its own needs.

The Coppell Chamber of Commerce supports strong public education and local decision-making in school funding. Coppell businesses rely on stable local funding to maintain infrastructure, attract enterprises, and support the workforce. HB 134 could divert tax revenues, weakening business growth and limiting school resources.

The City of Coppell prioritizes protecting revenue sources to maintain city services. HB 134 could force the city to reallocate funding for public safety, infrastructure, and economic development. Coppell's strategy depends on stable tax revenue to fund projects, maintain roads, and support emergency services. Reduced funding could lead to cuts or higher property taxes for residents.

Many important business are attracted to Coppell and there are many others that have put down roots in Coppell, enticed by the promise of excellent business practices and willingness to work with them to a mutual benefit. A bill such as this would directly threaten that working relationship and drive business away from Coppell, significantly impacting the community at every level.

CISD advocates for increased education funding, teacher recruitment, and school safety. The district supports raising the basic allotment per student to keep up with inflation. HB 134 could disrupt funding, affecting classroom resources, teacher salaries, and safety programs.

Local leaders understand their needs better than state mandates. HB 134 undermines Coppell's ability to support its schools, businesses, and residents. I oppose HB 134 and stand with Coppell leaders in advocating for policies that keep financial decisions in local hands.

Brian Egger

Self

Coppell, TX

As a resident of Coppell, I oppose Texas House Bill 134 (HB 134). From my understanding as a private citizen, this House Bill conflicts with the legislative priorities of the Coppell Chamber of Commerce, the City of Coppell, and Coppell ISD. All three emphasize local control over fiscal matters, economic development, and education funding. HB 134 threatens these priorities by centralizing tax revenue, reducing local funding, and limiting Coppell's ability to address its own needs.

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Lee McConnell
self, project manager
Coppell, TX

I feel strongly that local sales tax collection should not be changed to destination-based sourcing, as companies have created physical businesses within communities where they work to offer products and services to others. The convenience of having a product shipped to an end user should not affect the determination of which community receives the sales tax.

Jacqueline Conner
Coppell citizen
Coppell, TX

I strongly oppose HB 134, as it would have significant negative consequences for local governments, businesses, and communities across Texas.

This bill proposes a complete shift from origin-based sales tax collection to destination-based sourcing, a move that would severely reduce local sales tax revenues for cities that have built their economic development strategies around the current system.

In Coppell, Texas, this policy change would result in major losses in sales tax revenue, leading to cuts in vital city services that residents and businesses depend on. Coppell has long been a hub for commerce and fulfillment centers, making significant investments in infrastructure and economic development based on existing laws. HB 134 would erode those investments and undermine the commitments made between the city and businesses.

Many municipalities, including Coppell, have entered into long-term economic development agreements based on the current system. This bill would force premature termination of those agreements by 2030, creating instability and uncertainty for local governments and businesses alike.

Additionally, HB 134 moves forward without a full financial impact study, leaving cities and businesses guessing about the consequences. Municipalities rely on sales tax revenue to provide essential services such as public safety, infrastructure, and economic development, and this bill threatens that stability.

Furthermore, the proposed shift to destination-based sourcing creates unnecessary complexity and inefficiency in a state with over 1,600 different sales taxing entities. This will increase administrative burdens on businesses and make Texas a less competitive and business-friendly state.

Coppell has built its economic success on strategic planning and responsible growth, and HB 134 would undo decades of work by shifting critical funding away from the communities that have invested in building Texas' economy.

For these reasons, I respectfully urge the committee to reject HB 134 and preserve the current origin-based system, which supports economic growth, job creation, and stable city revenues.

Thank you for your time and consideration.

Jackie Conner

Craig Warner
Self
Coppell, TX

Oppose. Listen Mayer Wes Mays

Carolyn Henderson

self

Cameron, TX

This action is reprehensible. This action would cause property tax increases if small towns and cities want police, fire, and water service. This action may get the Democrats back in office.

Jim Bales

Farmers Branch

Dallas, TX

Vote no

Karen Goetting

Self - banker

Coppell, TX

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This bill proposes a complete shift from origin-based sales tax collection to destination-based sourcing, a move that would severely reduce local sales tax revenues for cities that have built their economic development strategies around the current system.

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Thank you for your time and consideration.

Karen Goetting

Ramesh Premkumar

Self

Coppell, TX

Cities like Coppell invest in proportionally more expensive infrastructure and capital to support these types of businesses, in return for the sales tax that fulfillment centers provide.

Martha L Moline

Self

The Colony, TX

funding for the Coppell Arts Center and other vital community programs.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce.

These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

Local businesses and fulfillment centers have helped build our thriving city, which includes a robust arts scene, and changing the tax structure now is unfair and unnecessary.

Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Ian Feuer

self

Coppell, TX

I strongly oppose HB 134 because it would devastate funding for the Coppell Arts Center and other vital community programs.

The Coppell Arts Center is primarily funded by local sales tax revenue, which HB 134 would significantly reduce. These funds support performances, access to the art programs, and community events - all of which are experiences that make Coppell a vibrant place to live. If this bill passes, Coppell will lose critical funding, forcing cuts that will diminish access to the arts for families, artists, and our entire community.

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Please vote NO on HB 134 to protect the arts, quality of life, and economic stability in Coppell.

Veronica Vallejo

Self

Farmers Branch, TX

I oppose HB 134. This bill would move funds origin-based to destination-based sourcing, cutting vital funding from cities that have invested in responsible economic growth. Funds should remain at the source of origin.

Robin Rose

Self

Farmers Branch, TX

Oppose!!!

Kamal Mahesh

Self

Farmers Branch, TX

I oppose this bill