

## **BILL ANALYSIS**

H.B. 1261  
By: King, Susan  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Before each regular legislative session, the comptroller of public accounts is required to report information related to certain tax exemptions to the legislature and the governor. Interested parties contend that, in some instances, the comptroller states that the effect of a tax exemption cannot be determined, leaving it unclear for policy makers how much an exemption is costing the state. H.B. 1261 seeks to address this concern.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 1261 amends the Government Code to require the comptroller of public accounts, if actual data is not available when preparing the report to the legislature and governor on the effect of certain tax provisions, to use available statistical data to estimate the effect of an exemption, discount, exclusion, special valuation, special accounting treatment, special rate, or special method of reporting relating to a tax. The bill requires the comptroller, if the report states that the effect of a particular tax preference cannot be determined, to include in the report a complete explanation of why the comptroller reached that conclusion.

### **EFFECTIVE DATE**

September 1, 2015.