

BILL SUMMARY
2nd Session of the 54th Legislature

Bill No.:	HB3143
Version:	CS
Request Number:	10120
Author:	Jackson
Date:	2/19/2014
Impact:	None

Research Analysis

HB3143 provides that sales, use and occupancy tax ordinances of a municipality will be applicable if the goods or services are sold by the private sector on a military installation located on federal property that was annexed on or after July 1, 1998.

Prepared By: Quyen Do

Fiscal Analysis

HB 3143 has been reviewed and determined to have no fiscal impact on state revenues. This bill relates to businesses which happen to be located on military bases. Essentially, allowing said businesses to collect sales taxes as long as they meet certain requirements.

Prepared By: Joshua Maxey

Other Considerations

None.