

BILL SUMMARY
2nd Session of the 53rd Legislature

Bill No.:	HB 2510
Version:	Introduced
Request Number:	9148
Author:	Rep. Coody
Date:	2/13/2012
Impact:	\$0
	Potential for Fine Revenue

Research Analysis

HB2510 as introduced prohibits a person for making a sales tax exemption granted a not-for-profit organization in order to make a purchase exempt from sales tax for his or her personal use and provides for misdemeanor and administrative fines and penalties for violations of the law.

Prepared By: Aron Storck

Fiscal Analysis

The proposed measure will serve as notification that utilization of a nonprofit's sales tax exemption to purchase items for one's own use is prohibited. Those who ignore and violate the prohibition shall be subject to certain penalties which include the imposition of an administrative fine to be deposited to the General Revenue Fund. Therefore, there is a potential positive increase in both state sales tax collections and deposits to the General Revenue Fund.

Prepared By: Mark Tygret

Other Considerations

None.