

**BILL SUMMARY**  
1st Session of the 54<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 1104</b>
<b>Version:</b>	<b>CCS</b>
<b>Request Number:</b>	<b>8067</b>
<b>Author:</b>	<b>Rep. Sears</b>
<b>Date:</b>	<b>5/16/2013</b>
<b>Impact:</b>	<b>Tax Commission:</b>
	<b>\$0</b>

**Research Analysis**

Not required.

Prepared By: Marcia Goff

**Fiscal Analysis**

The measure provides clarification and accurate cites to existing statutes in certain statutes within the sales tax code and further authorizes administrative fines for persons in possession of certain tobacco products where required taxes have not been paid. The sales tax provisions are not expected to result in a measurable revenue impact. The tobacco provision may result in increased compliance with excise tax laws and offers potential for a limited amount of collections from fines – an amount dependent on the number of actions.

Prepared By: Mark Tygret

**Other Considerations**

None.