

BILL SUMMARY
1st Session of the 56th Legislature

Bill No.: HB 2363
Version: FULLPCS1
Request Number: 7725
Author: Rep. Leslie Osborn
Date: 4/27/2017
Impact: Tax Commission:

Net Positive Revenue
FY-18: \$5,869,000

Research Analysis

HB2363 eliminates the motor vehicle excise exemption for vehicle purchases for a rental car business.

Prepared By: Quyen Do

Fiscal Analysis

Eliminates vehicle excise tax exemption for sales to persons renting vehicles without a driver

Tax Commission Revenue Impact Analysis Table			
Bill Number	Req. No.		FY18 Impact
HB 2348	7745	Standard Deduction at 2017 Levels & Filing Requirement Conformity	\$4,400,000
HB 2352	7751	Qualified Rehabilitation Credit Cap	\$0
HB 2357	7720	Increase Reinstatement Fee	\$775,000
HB 2358	7699	Eligible Purchaser Discount Sunset	\$0
HB 2359	7701	Coin Op	\$1,758,000
HB 2360	7728	Mixed Beverage Rate For Low Point Beer	\$22,699,000 - 11 months
HB 2361	7732	Professional Sports Ticket Fee	\$2,660,000 - 11 months
HB 2362	7753	Motor Vehicle Trailers - Non Commercial Trailer Registration	\$4,375,000
HB 2363	7725	Motor Vehicle Excise Tax - Rental Exemption	Motor Vehicle Excise \$5,869,000
HB 2365	7746	Cigarettes, Motor Fuel Rate and GP (Big Bill)	Cigarettes \$215,000,000 - 10 months
			Motor Fuel (gas) \$90,000,000 - 9 months
			Motor Fuel (diesel) \$35,100,000 - 9 months
			Gross Production \$0
HB 2366	7737	Capital Gain Holding Period	Unknown
HB 2367	7738	Sales Tax Vendor Discount	\$14,100,000
HB 2368	7743	EITC 50% Refundable	-\$14,400,000
HB 2369	7740	Corporate Income Tax Combined Reporting	\$0
HB 2370	7764	Big Cigars / Little Cigars	Big Cigars \$3,850,000 - 11 months
			Little Cigars \$300,000 - 11 months
HB 2393	7733	Wire Transmitter Fee Amendment	Unknown Increase

Prepared By: Mark Tygret

Other Considerations

None.

