

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 56<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 3225</b>
<b>Version:</b>	<b>INT</b>
<b>Request Number:</b>	<b>8304</b>
<b>Author:</b>	<b>Rep. Nollan</b>
<b>Date:</b>	<b>2/26/2018</b>
<b>Impact:</b>	<b>\$0</b>

**Research Analysis**

HB3225 terminates any tax preference or incentive that benefits a business enterprise or other legal entity on December 31, 2021 if the statute creating the tax preference or incentive does not contain a sunset provision. This measure does not apply to a tax preference or incentive claimed by a natural person.

Prepared By: Quyen Do

**Fiscal Analysis**

The measure provides that any tax incentive without a termination provision is terminated after December 31, 2021. Changes to any revenue would be a result of allowance of an incentive to sunset.

Prepared By: Mark Tygret

**Other Considerations**

None.