Interim Hearings – Week of April 18, 2022

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Today's Committee Meetings on the LRL website is a calendar of interim committee hearings with links to agendas. Below are resources related to upcoming Interim Hearings.

- April 20, 2022
- House Committee on International Relations & Economic Development
- Senate Committee on Local Government
- April 21, 2022
 - House Committee on Ways & Means

April 20, 2022

House Committee on International Relations & Economic Development Charge: Economic Development Incentives. Examine current economic development incentive programs and identify opportunities to enhance job creation in Texas. Make

recommendations to promote transparency and enhance effectiveness of such programs.

- "Economic Development Tools for Counties," County Progress, April 2022
- Texas Business Incentives & Programs Overview, Office of the Texas Governor, revised April 2021
- Job Creation Policies Can Raise Local Employment Rates, Especially for Distressed Communities, W.E. Upjohn Institute for Employment Research, January 20, 2021
- Bringing Jobs to People: Improving Local Economic Development Policies, W. E. Upjohn Institute for Employment Research, August 5, 2020
- Tax-Related State and Local Economic Development Programs, Texas Comptroller of Public Accounts, July 2019
- Local Economic Development Programs, Texas Comptroller of Public Accounts

Charge: Semiconductor Investment. Evaluate Texas' current efforts to attract semiconductor investment to the state. Identify potential strengths and vulnerabilities that could impact the success of Texas' semiconductor industry and the ability to create and maintain a reliable semiconductor supply chain.

• "The FABS Act: An Essential Component for Incentivizing Semiconductor

Wanufacturing in the United States?" Perspectives on Innovation Blog, Center for Strategic & International Studies, February 9, 2022

- "Governor Abbott Announces National Semiconductor Centers Texas Task Force" (Press Release), Office of the Texas Governor, October 21, 2021
- 2021 State of the U.S. Semiconductor Industry, Semiconductor Industry Association, September 24, 2021
- "The Great Semiconductor Shortage," American Institute for Economic Research, July 11, 2021
- Government Incentives and US Competitiveness in Semiconductor Manufacturing, Semiconductor Industry Association, September 2020
- Semiconductor Snapshot, Semiconductor Supply Chain, Texas Comptroller of Pubic Accounts

Charge: Trade with Russia. Review the impact that trade with Russia has on the Texas economy, including Texas manufacturers. Consider the impact of Texas investment in businesses and funds owned or controlled by the Russian government or Russian nationals, and determine the need for investment restrictions. Consider the impacts of any proposed investment restrictions on access by Texas businesses and the Texas scientific and technological community to capital investment, global markets, and competitive knowledge.

- "States Not Immune to Effects of War in Ukraine," State Legislatures News, National Conference of State Legislatures, Warch 22, 2022
- Texas Comptroller Glenn Hegar's Statement on Potential Russia Divestments, Texas Comptroller of Public Accounts, March 2, 2022
- "States and Cities Impose Boycotts Against Russian Goods," *Governing*, February 28, 2022
- "The Impact of Russia Sanctions on US States," State Legislatures News, National Conference of State Legislatures, February 28, 2022

Senate Committee on Local Government

Bond Elections: Review and report on voter participation and bond election result differences between November and May elections. Make recommendations for improved voter turnout, increased election efficiencies, and better accountability of local debt.

- Local Debt Bond Election Results (Dataset), Texas Bond Review Board, updated April 11, 2022
- 2019 State & Local Government Finance Historical Datasets and Tables, U.S. Census Bureau, last revised October 8, 2021
- Debt at a Glance, Local Government Debt Reporting, Texas Comptroller of Public Accounts
- Texas Local Government Debt (Overview), Texas Local Government Bond Elections (Database Search), Texas Bond Review Board

Ballot Language: Study the development of the language used for constitutional amendment and local ballot propositions. Recommend changes to make ballot propositions more easily understood by voters.

- Texas Legislative Council Drafting Manual (Chapter 4. Joint Resolutions to Amend the Texas Constitution), Texas Legislative Council, September 2020
- Election Advisory No. 2017-06, RE: New Law: Senate Bill 957 Numbering/Letting of Propositions on Ballot, Keith Ingram, Director of Elections, Texas Secretary of State, July 20, 2017
- Interim Report to the 85th Legislature (Charge 2 Local Ordinance Integrity, Charge 6 Debt Transparency in the Voting Booth), Senate Committee on Intergovernmental Relations, November 2016

April 21, 2022

House Committee on Ways & Means

Charge: Actively oversee associated rulemaking and agency actions to ensure the intended legislative outcome of:

- HB 2080 and SB 903, relating to taxpayers' suits;
- "Giving Taxpayers Easier Access to Court: Taxpayer-Friendly Legislation Takes Aim at 'Pay-to-Play'," Fiscal Notes, Texas Comptroller of Public Accounts, August 2021
- SB 248, relating to the sale of cigarettes, tobacco products, and e-cigarettes.
 - "Teen Vaping Is a Problem, Health Experts Are Pushing Back," Story Studio, Houston Chronicle, December 1, 2021
 - "Physician-Led Results: Vaping Permit Requirement Established, COVID-19 Response Mixed," Texas Medical Association, last updated on June 30, 2021
 - E-Cigarette Retailer Permit Frequently Asked Questions, Texas Comptroller of Public Accounts

Charge: Study and consider methods of providing additional property tax relief, including the use of \$3 billion in available American Rescue Plan Act funds that were held for future tax relief by the 87th Legislature, and other sources of revenue. Explore options to reduce business property tax burdens and options for limiting the

growth of property tax bills.

- "States Should Act Fast on UC Trust Fund Deposits, and Other Takeaways from the New Treasury Guidance on ARPA Funding" (Blog), Tax Foundation, updated February 3, 2022
- 2022 State Business Tax Climate Index, Tax Foundation, December 16, 2021
- Property Tax Relief for Homeowners, Lincoln Institute of Land Policy, November 2021
- Total State and Local Business Taxes: State-by-State Estimates for FY 20, Council of State Taxation, October 2021
- 50-State Property Tax Comparison Study: For Taxes Paid in 2020, Lincoln Institute of Land Policy and Mnnesota Center for Fiscal Excellence, June 2021
- State Tax Actions Database, National Conference of State Legislatures, February 2, 2021
- Coronavirus State and Local Fiscal Recovery Funds, U.S. Department of the Treasury

Charge: Evaluate the impact of shifting to destination sourcing for local sales and use tax purposes, including the benefits of reduced taxpayer confusion. Monitor the implementation of the Comptroller's amendments to 34 Tx. Admin. Code §3.334, relating to local sales and use taxes, and the Comptroller's Sales Tax Rate Locator. Make recommendations for legislation to improve Texas' local sales and use tax sourcing.

- Local Sales and Use Tax Collection A Guide For Sellers, Texas Comptroller of Public Accounts, March 2022
- State Notices & Resources for Remote Sellers (50 state survey), Sales Tax Institute, updated April 1, 2022
- A Global Perspective on U.S. State Sales Tax Systems as a Revenue Source: Inefficient, Ineffective, and Obsolete, State Tax Research Institute, Council on State Taxation, November 2021
- "City, Comptroller Reach Agreement on Sales Tax Rule Change Injunction" (News), City of Round Rock, Texas, September 10, 2021
- "City Files Suit Seeking to Overturn Sales Tax Rule Change" (News), City of Round Rock, Texas, July 12, 2021
- Interim Report to the 87th Texas Legislature (Charge 1.2 Implementation Monitoring: H.B. 1525 and H.B. 2153, Charge 3 Local Option Sales and Use Taxes), House Committee on Ways and Means, January 2021