



FISCAL NOTE

Senate Bill 107

Committee: Finance and Taxation General Fund Sponsor: Senator David Sessions

Analyst: Riley Aaron

Date: 04/22/2025

Senate Bill 107 as introduced could increase or decrease the amount of simplified sellers use tax (SSUT) receipts distributed to municipalities, beginning January 1, 2026, and every fiscal year thereafter following the release of the federal decennial census, by an undetermined amount dependent upon any increases and decreases in updated populations resulting from annexation, deannexation or incorporation of a new municipality.

In addition, this bill could increase the administrative obligations for the Department of Revenue to implement the provisions of this bill.