

BILL ANALYSIS

H.B. 1129
By: Sheets
Judiciary & Civil Jurisprudence
Committee Report (Unamended)

BACKGROUND AND PURPOSE

According to interested parties, an attorney who performs pro bono legal services is still required to pay an occupation tax. These parties contend that this requirement should be updated to exempt such attorneys because not only are the attorneys providing services without compensation, they are still accountable for paying the occupation tax. H.B. 1129 provides for this exemption.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 1129 amends the Tax Code to exempt from the attorney occupation tax an attorney who provides only pro bono legal services for which the attorney does not receive compensation.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2015.