



# City of Pflugerville

## Legislation Details (With Text)

**File #:** 2021-0950    **Version:** 1    **Name:**  
**Type:** Presentation    **Status:** Discuss only  
**File created:** 9/3/2021    **In control:** Finance  
**On agenda:** 9/14/2021    **Final action:**  
**Title:** Discussion of sales tax ruling from the Texas Comptroller Rule 3.334 defining Place of Business  
**Sponsors:**  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. State Comptroller Ruling 3.334

Date	Ver.	Action By	Action	Result
9/14/2021	1	City Council		

Discussion of sales tax ruling from the Texas Comptroller Rule 3.334 defining Place of Business

In May 2020 the state comptroller issued a ruling amending local sales and use tax regulations known as Rule 3.334. The most significant change in the ruling is the definition of "Place of Business" redistributing sales tax revenue sales through a shopping website or shopping software application to point of destination. The ruling was ordered to be effective October 1, 2021. A Travis County District Court has granted a temporary injunction on the rule implementation until the lawsuit filed by the City of Round Rock goes to trial in summer of 2022.

### Prior City Council Action

[N/A]

**Funding Expected:** Revenue \_\_\_ Expenditure \_\_\_ N/A ☒

**Budgeted Item:** Yes \_\_\_ No \_\_\_ N/A ☒

**Amount:** \_\_\_ N/A

**1295 Form Required?** Yes \_\_\_ No ☒

**Legal Review Required:** N/A ☒ Required \_\_\_ Date Completed: \_\_\_\_\_

### Supporting documents attached:

Presentation

### Recommended Action

Discussion Only.