

By: Oliverson

H.B. No. 1445

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the applicability of the sales and use tax to certain
3 insurance services.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section [151.0039](#), Tax Code, is amended by
6 amending Subsections (b) and (c) to read as follows:

7 (b) "Insurance service" does not include:

8 (1) insurance coverage for which a premium is paid or
9 commissions paid to insurance agents for the sale of insurance or
10 annuities;

11 (2) a service performed on behalf of an insured by a
12 person licensed under Chapter [4102](#), Insurance Code;

13 (3) a service performed by a certified public
14 accountancy firm, if less than one percent of the firm's total
15 revenue in the prior calendar year is from services in this state
16 that would otherwise constitute insurance service under Subsection
17 (a); ~~or~~

18 (4) a service performed on behalf of a certified
19 public accountancy firm by an owner of the firm or a member of the
20 firm's affiliated group, if less than one percent of the owner's or
21 member's total revenue in the prior calendar year is from services
22 in this state that would otherwise constitute insurance service
23 under Subsection (a); or

24 (5) a medical billing service performed prior to the

1 original submission of an insurance claim related to health
2 coverage.

3 (c) In this section:

4 (1) "Affiliated group" has the meaning assigned by
5 Section 171.0001.

6 (2) "Certified public accountancy firm" has the
7 meaning assigned by Section 901.002, Occupations Code.

8 (3) "Medical billing service" means assigning codes
9 for the preparation of medical claims, verifying medical insurance
10 eligibility, preparing medical claim forms for filing, and filing
11 the medical claim.

12 SECTION 2. The change in law made by this Act does not
13 affect tax liability accruing before the effective date of this
14 Act. That liability continues in effect as if this Act had not been
15 enacted, and the former law is continued in effect for the
16 collection of taxes due and for civil and criminal enforcement of
17 the liability for those taxes.

18 SECTION 3. This Act takes effect January 1, 2022.