

1-1 By: Oliverson, Meyer, Allison H.B. No. 1445  
 1-2 (Senate Sponsor - Nichols)  
 1-3 (In the Senate - Received from the House April 8, 2021;  
 1-4 April 8, 2021, read first time and referred to Committee on  
 1-5 Finance; April 13, 2021, reported favorably by the following vote:  
 1-6 Yeas 14, Nays 0; April 13, 2021, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21			X	
1-22	X			
1-23	X			

1-24 A BILL TO BE ENTITLED  
 1-25 AN ACT

1-26 relating to the applicability of the sales and use tax to medical or  
 1-27 dental billing services.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 151.0039(b), Tax Code, is amended to  
 1-30 read as follows:

1-31 (b) "Insurance service" does not include:

1-32 (1) insurance coverage for which a premium is paid or  
 1-33 commissions paid to insurance agents for the sale of insurance or  
 1-34 annuities;

1-35 (2) a service performed on behalf of an insured by a  
 1-36 person licensed under Chapter 4102, Insurance Code;

1-37 (3) a service performed by a certified public  
 1-38 accountancy firm, if less than one percent of the firm's total  
 1-39 revenue in the prior calendar year is from services in this state  
 1-40 that would otherwise constitute insurance service under Subsection  
 1-41 (a); ~~or~~

1-42 (4) a service performed on behalf of a certified  
 1-43 public accountancy firm by an owner of the firm or a member of the  
 1-44 firm's affiliated group, if less than one percent of the owner's or  
 1-45 member's total revenue in the prior calendar year is from services  
 1-46 in this state that would otherwise constitute insurance service  
 1-47 under Subsection (a); or

1-48 (5) a medical or dental billing service performed  
 1-49 before the original submission of:

1-50 (A) a medical or dental insurance claim related  
 1-51 to health or dental coverage; or

1-52 (B) a claim related to health or dental coverage  
 1-53 made to a medical assistance program funded by the federal  
 1-54 government, a state government, or both.

1-55 SECTION 2. Section 151.0039(c), Tax Code, is amended by  
 1-56 adding Subdivision (3) to read as follows:

1-57 (3) "Medical or dental billing service" means  
 1-58 assigning codes for the preparation of a medical or dental claim,  
 1-59 verifying medical or dental insurance eligibility, preparing a  
 1-60 medical or dental claim form for filing, and filing a medical or  
 1-61 dental claim.

2-1 SECTION 3. The change in law made by this Act does not  
2-2 affect tax liability accruing before the effective date of this  
2-3 Act. That liability continues in effect as if this Act had not been  
2-4 enacted, and the former law is continued in effect for the  
2-5 collection of taxes due and for civil and criminal enforcement of  
2-6 the liability for those taxes.

2-7 SECTION 4. This Act takes effect January 1, 2022.

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