

By: Raney

H.B. No. 1696

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the comptroller's authority to except remote sellers
3 and marketplace providers from sales and use tax requirements based
4 on revenue, sales, or transactions.

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

6 SECTION 1. Section 151.0242(k), Tax Code, is amended to
7 read as follows:

8 (k) The comptroller may adopt rules and forms to implement
9 this section. The comptroller may [and] by rule except certain
10 marketplace providers from some or all of the requirements of this
11 section but may not except a marketplace provider from a
12 requirement of this section based on:

13 (1) revenue or sales in an amount greater than
14 \$100,000 in a 12-month period; or

15 (2) transactions in a number greater than 200 in a
16 12-month period.

17 SECTION 2. The heading to Section 151.0595, Tax Code, is
18 amended to read as follows:

19 Sec. 151.0595. REMOTE SELLERS; USE OF SINGLE LOCAL TAX RATE
20 [FOR REMOTE SELLERS].

21 SECTION 3. Section 151.0595, Tax Code, is amended by adding
22 Subsection (k) to read as follows:

23 (k) The comptroller may not by rule except a remote seller
24 from a requirement of this chapter based on:

1 (1) revenue or sales in an amount greater than
2 \$100,000 in a 12-month period; or

3 (2) transactions in a number greater than 200 in a
4 12-month period.

5 SECTION 4. The comptroller shall adopt rules in compliance
6 with this Act not later than January 1, 2022.

7 SECTION 5. This Act takes effect September 1, 2021.