

By: Goldman

H.B. No. 4401

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the repeal of certain state and local taxes, including
3 occupation taxes.

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

5 ARTICLE 1. REPEALED PROVISIONS

6 SECTION 1.01. OCCUPATIONS CODE. (a) The following
7 provisions of the Occupations Code are repealed:

8 (1) Title 13, Subtitle D, Chapter 2153, Subchapter I;
9 and

10 (2) Section 2153.451.

11 (b) The repeal of a provision by this section does not
12 affect tax liability accruing before the effective date of this
13 article. That liability continues in effect as if this article had
14 not been enacted, and the former law is continued in effect for the
15 collection of taxes due and for civil enforcement of the liability
16 for those taxes.

17 SECTION 1.02. EFFECTIVE DATE OF ARTICLE. This article
18 takes effect September 30, 2021.