

By: Nelson

S.B. No. 478

A BILL TO BE ENTITLED

1 AN ACT
2 relating to excluding the furnishing of an academic transcript from
3 the definition of "information service" for purposes of sales and
4 use taxes.

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

6 SECTION 1. Section 151.0038, Tax Code, is amended by adding
7 Subsection (c) to read as follows:

8 (c) "Information service" does not include the furnishing
9 of an academic transcript.

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

16 SECTION 3. This Act takes effect October 1, 2021.