

1-1 By: Nelson S.B. No. 478  
 1-2 (In the Senate - Filed January 27, 2021; March 9, 2021, read  
 1-3 first time and referred to Committee on Finance; March 30, 2021,  
 1-4 reported favorably by the following vote: Yeas 15, Nays 0;  
 1-5 March 30, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Lucio	X			
1-9 Bettencourt	X			
1-10 Buckingham	X			
1-11 Campbell	X			
1-12 Creighton	X			
1-13 Hancock	X			
1-14 Huffman	X			
1-15 Kolthorst	X			
1-16 Nichols	X			
1-17 Perry	X			
1-18 Schwertner	X			
1-19 Taylor	X			
1-20 West	X			
1-21 Whitmire	X			

1-23 A BILL TO BE ENTITLED  
 1-24 AN ACT

1-25 relating to excluding the furnishing of an academic transcript from  
 1-26 the definition of "information service" for purposes of sales and  
 1-27 use taxes.

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

1-29 SECTION 1. Section 151.0038, Tax Code, is amended by adding  
 1-30 Subsection (c) to read as follows:

1-31 (c) "Information service" does not include the furnishing  
 1-32 of an academic transcript.

1-33 SECTION 2. The change in law made by this Act does not  
 1-34 affect tax liability accruing before the effective date of this  
 1-35 Act. That liability continues in effect as if this Act had not been  
 1-36 enacted, and the former law is continued in effect for the  
 1-37 collection of taxes due and for civil and criminal enforcement of  
 1-38 the liability for those taxes.

1-39 SECTION 3. This Act takes effect October 1, 2021.

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