

By: Lozano

H.B. No. 3622

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the repeal of the sales tax imposed on real property
3 repair and remodeling.

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

5 SECTION 1. Section 151.0047, Tax Code, is repealed.

6 SECTION 2. Subsection (a), Section 151.0101, Tax Code, is
7 amended to read as follows:

8 Sec. 151.0101. "TAXABLE SERVICES". (a) "Taxable services"
9 means:

- 10 (1) amusement services;
11 (2) cable television services;
12 (3) personal services;
13 (4) motor vehicle parking and storage services;
14 (5) the repair, remodeling, maintenance, and
15 restoration of tangible personal property, except:

- 16 (A) aircraft;
17 (B) a ship, boat, or other vessel, other than:
18 (i) a taxable boat or motor as defined by
19 Section 160.001;
20 (ii) a sports fishing boat; or
21 (iii) any other vessel used for pleasure;
22 (C) the repair, maintenance, and restoration of a

- 23 motor vehicle; and
24 (D) the repair, maintenance, creation, and

1 restoration of a computer program, including its development and
2 modification, not sold by the person performing the repair,
3 maintenance, creation, or restoration service;

4 (6) telecommunications services;

5 (7) credit reporting services;

6 (8) debt collection services;

7 (9) insurance services;

8 (10) information services;

9 (11) real property services;

10 (12) data processing services;

11 ~~(13) real property repair and remodeling;~~

12 (14) security services;

13 (15) telephone answering services;

14 (16) Internet access service; and

15 (17) a sale by a transmission and distribution
16 utility, as defined in Section 31.002, Utilities Code, of
17 transmission or delivery of service directly to an electricity
18 end-use customer whose consumption of electricity is subject to
19 taxation under this chapter.

20 SECTION 3. This Act takes effect October 1, 2023.