

AN ACT

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

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

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

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

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

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

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 65 passed the Senate on March 28, 2023, by the following vote: Yeas 30, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 65 passed the House on May 9, 2023, by the following vote: Yeas 132, Nays 10, two present not voting.

Chief Clerk of the House

Approved:

Date

Governor