

By: Davis of Dallas

H.B. No. 54

A BILL TO BE ENTITLED

AN ACT

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relating to taxes.

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

SECTION 1. (a) Except as otherwise provided by this section, the following provisions of the Tax Code are repealed:

- (1) Subchapter B, Chapter 11;
- (2) Subchapter C, Chapter 11;
- (3) Subchapter H, Chapter 151, except that the following provisions are not repealed:
 - (A) Section 151.313;
 - (B) Section 151.314;
 - (C) Section 151.3141; and
 - (D) Section 151.315;
- (4) Section 151.429;
- (5) Section 151.4291;
- (6) Section 151.431;
- (7) Subchapter B, Chapter 171;
- (8) Subchapter J, Chapter 171;
- (9) Subchapter L, Chapter 171;
- (10) Subchapter M, Chapter 171;
- (11) Subchapter N, Chapter 171;
- (12) Subchapter O, Chapter 171;
- (13) Subchapter P, Chapter 171;
- (14) Subchapter Q, Chapter 171;

1 (15) Subchapter R, Chapter 171;

2 (16) Subchapter S, Chapter 171;

3 (17) Subchapter T, Chapter 171;

4 (18) Subchapter U, Chapter 171, as added by Chapter
5 209, Acts of the 78th Legislature, Regular Session, 2003; and

6 (19) Subchapter U, Chapter 171, as added by Chapter
7 1274, Acts of the 78th Legislature, Regular Session, 2003.

8 (b) The repeal of a tax exemption in Chapter 11, Tax Code, by
9 Subsection (a) of this section is not effective if the constitution
10 of this state directly provides the exemption. If the constitution
11 of this state authorizes but does not directly provide the
12 exemption, the repeal of the exemption by this Act is effective.

13 (c) The repeal of a tax exemption in Chapter 151, Tax Code,
14 by Subsection (a) of this section is not effective if this state is
15 unable to tax the item or service under the United States
16 Constitution.

17 SECTION 2. (a) This Act takes effect July 1, 2004, if it
18 receives a vote of two-thirds of all the members elected to each
19 house, as provided by Section 39, Article III, Texas Constitution.
20 If this Act does not receive the vote necessary for effect on that
21 date, this Act takes effect October 1, 2004.

22 (b) The change in law made by this Act to Chapter 171, Tax
23 Code, applies only to a report originally due on or after the
24 effective date of this Act.

25 (c) This Act does not affect taxes imposed before the
26 effective date of this Act, and the law in effect before the
27 effective date of this Act is continued in effect for purposes of

1 the liability for and collection of those taxes.