

By: Hodge

H.B. No. 30

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the application of certain taxes on persons involved in
3 television, motion picture, video, and audio productions.

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

5 SECTION 1. Subchapter E, Chapter 152, Tax Code, is amended
6 by adding Section 152.094 to read as follows:

7 Sec. 152.094. MOTOR VEHICLES USED IN TELEVISION, MOTION
8 PICTURE, VIDEO, OR AUDIO PRODUCTIONS. (a) The taxes imposed by
9 this chapter do not apply to the purchase, rental, or use of a motor
10 vehicle in connection with the production for consideration of a
11 television film, commercial, or program, a motion picture, or a
12 video or audio recording, a copy of which is sold or offered for
13 ultimate sale, licensed, distributed, broadcast, or otherwise
14 commercially exhibited.

15 (b) The tax that would have been remitted on gross rental
16 receipts without the exemption provided by this section shall be
17 deemed to have been remitted for the purpose of computing the
18 minimum gross rental receipts tax imposed by Section 152.026.

19 SECTION 2. Subchapter C, Chapter 156, Tax Code, is amended
20 by adding Section 156.104 to read as follows:

21 Sec. 156.104. EXCEPTION--PERSONS INVOLVED IN TELEVISION,
22 MOTION PICTURE, VIDEO, OR AUDIO PRODUCTIONS. (a) Subject to this
23 section, this chapter does not impose a tax on a person involved in
24 the production for consideration of a television film, commercial,

1 or program, a motion picture, or a video or audio recording, a copy
2 of which is sold or offered for ultimate sale, licensed,
3 distributed, broadcast, or otherwise commercially exhibited,
4 provided that the person has the right to use or possess a room in
5 one hotel or in a series of two or more hotels for at least 15
6 consecutive days.

7 (b) A person otherwise excepted under this section shall pay
8 the tax imposed by this chapter and is entitled to a refund of the
9 amount of tax paid in accordance with Section 156.154.

10 SECTION 3. Section 156.154(a), Tax Code, is amended to read
11 as follows:

12 (a) A governmental entity [~~that is~~] entitled under Section
13 156.103 or a person entitled under Section 156.104 to a refund of
14 taxes paid under this chapter must file a refund claim with the
15 comptroller.

16 SECTION 4. (a) This Act takes effect July 1, 2003, if it
17 receives a vote of two-thirds of all members elected to each house,
18 as provided by Section 39, Article III, Texas Constitution. If this
19 Act does not receive the vote necessary for effect on that date,
20 this Act takes effect October 1, 2003.

21 (b) The change in law made by this Act does not affect taxes
22 imposed before the effective date of this Act, and the law in effect
23 before the effective date of this Act is continued in effect for the
24 purposes of the liability for and collection of those taxes.