

By: Gutierrez

H.B. No. 1993

A BILL TO BE ENTITLED

AN ACT

relating to documentation used to show exemption from the sales and use tax for items exported outside the United States.

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

SECTION 1. Section 151.307(b), Tax Code, is amended to read as follows:

(b) When an exemption is claimed because tangible personal property is exported beyond the territorial limits of the United States, proof of export may be shown only by:

(1) a bill of lading issued by a licensed and certificated carrier of persons or property showing the seller as consignor, the buyer as consignee, and a delivery point outside the territorial limits of the United States;

(2) documentation:

(A) provided by a United States Customs Broker licensed by the comptroller under Section 151.157;

(B) signed by the person claiming the exemption certifying that delivery was made to a point outside the territorial limits of the United States; ~~and~~

(C) that includes, in addition to any other information required by the comptroller, a statement that "Providing false information to a customs broker is a crime punishable by a fine of not more than \$4,000, by confinement in jail for not more than one year, or by both the fine and the

1 confinement."; and

2 (D) to which a stamp issued under Section 151.158  
3 is affixed in the manner required by that section or Section  
4 151.157;

5 (3) import documents from the country of destination  
6 showing that the property was imported into a country other than the  
7 United States;

8 (4) an original airway, ocean, or railroad bill of  
9 lading and a forwarder's receipt if an air, ocean, or rail freight  
10 forwarder takes possession of the property; or

11 (5) any other manner provided by the comptroller for  
12 an enterprise authorized to make tax-free purchases under Section  
13 151.156.

14 SECTION 2. This Act takes effect September 1, 2003, and  
15 applies to documentation provided on or after that date.  
16 Documentation provided before that date is governed by the law in  
17 effect when the documentation was provided, and that law is  
18 continued in effect for that purpose.