

By: Gutierrez

H.B. No. 1994

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the reporting of sales tax refunds for items exported  
3 beyond the territorial limits of the United States.

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

5 SECTION 1. Section 151.406(a), Tax Code, is amended to read  
6 as follows:

7 (a) Except as provided by Section 151.407 [~~of this code~~], a  
8 tax report required by this chapter must:

9 (1) for sales tax purposes, show the amount of the  
10 total receipts of a seller for the reporting period;

11 (2) for use tax purposes, show the amount of the total  
12 receipts from sales by a retailer of taxable items during the  
13 reporting period for storage, use, or consumption in this state;

14 (3) show the amount of the total sales prices of  
15 taxable items that are subject to the use tax during the reporting  
16 period and that were acquired for storage, use, or consumption in  
17 this state by a purchaser who did not pay the tax to a retailer;

18 (4) show the amount of the taxes due for the reporting  
19 period; [~~and~~]

20 (5) show the amount of sales tax refunded for items  
21 exported beyond the territorial limits of the United States after  
22 receiving documentation under Section 151.307(b)(2); and

23 (6) include other information that the comptroller  
24 determines to be necessary for the proper administration of this

1 chapter.

2 SECTION 2. This Act takes effect October 1, 2003, and  
3 applies only to a tax report due on or after that date.