

By: Wilson

H.B. No. 3137

A BILL TO BE ENTITLED

AN ACT

relating to state taxes and fees.

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

SECTION 1. Section 151.0031, Tax Code, is amended to read as follows:

Sec. 151.0031. "COMPUTER PROGRAM." "Computer program" means a series of instructions that are coded for acceptance or use by a computer system and that are designed to permit the computer system to process data and provide results and information. The series of instructions may be contained in or on magnetic tapes, punched cards, printed instructions, or other tangible or electronic media. For purposes of this chapter, the term includes a computer program created or developed exclusively for a client who retains all rights to the program.

SECTION 2. Section 151.0101(a), Tax Code, is amended to read as follows:

- (a) "Taxable services" means:
- (1) amusement services;
  - (2) cable television services;
  - (3) personal services;
  - (4) motor vehicle parking and storage services;
  - (5) the repair, remodeling, maintenance, and restoration of tangible personal property, except:
    - (A) aircraft;

- 1 (B) a ship, boat, or other vessel, other than:  
2 (i) a taxable boat or motor as defined by  
3 Section 160.001;  
4 (ii) a sports fishing boat; or  
5 (iii) any other vessel used for pleasure;

6 and

- 7 (C) the repair, maintenance, and restoration of a  
8 motor vehicle; ~~and~~

- 9 ~~(D) the repair, maintenance, creation, and~~  
10 ~~restoration of a computer program, including its development and~~  
11 ~~modification, not sold by the person performing the repair,~~  
12 ~~maintenance, creation, or restoration service;]~~

- 13 (6) telecommunications services;  
14 (7) credit reporting services;  
15 (8) debt collection services;  
16 (9) insurance services;  
17 (10) information services;  
18 (11) real property services;  
19 (12) data processing services;  
20 (13) real property repair and remodeling;  
21 (14) security services;  
22 (15) telephone answering services;  
23 (16) Internet access service; and  
24 (17) a sale by a transmission and distribution  
25 utility, as defined in Section 31.002, Utilities Code, of  
26 transmission or delivery of service directly to an electricity  
27 end-use customer whose consumption of electricity is subject to

1 taxation under this chapter.

2 SECTION 3. Section 154.021(b), Tax Code, is amended to read  
3 as follows:

4 (b) The tax rates are:

5 (1) \$20.55 [~~\$20.50~~] per thousand on cigarettes  
6 weighing three pounds or less per thousand; and

7 (2) the rate provided by Subdivision (1) plus \$2.10  
8 per thousand on cigarettes weighing more than three pounds per  
9 thousand.

10 SECTION 4. Section 201.052(a), Tax Code, is amended to read  
11 as follows:

12 (a) The tax imposed by this chapter is at the rate of \$7.4  
13 [~~7.5~~] percent of the market value of gas produced and saved in this  
14 state by the producer.

15 SECTION 5. Section 1301.062(a), Occupations Code, is  
16 amended to read as follows:

17 (a) A person who applies for or renews a certificate under  
18 this subchapter must pay an annual fee of \$15 [~~\$10~~].

19 SECTION 6. This Act takes effect September 1, 2003.