

By: Wilson

H.B. No. 3145

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the use of customs brokers to obtain a refund of sales
3 and use taxes.

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

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

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

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

14 (2) ~~[documentation:~~
15 ~~[(A) provided by a United States Customs Broker~~
16 ~~licensed by the comptroller under Section 151.157,~~

17 ~~[(B) certifying that delivery was made to a point~~
18 ~~outside the territorial limits of the United States, and~~

19 ~~[(C) to which a stamp issued under Section~~
20 ~~151.158 is affixed in the manner required by that section or Section~~
21 ~~151.157,~~

22 ~~[(3)]~~ import documents from the country of destination
23 showing that the property was imported into a country other than the
24 United States;

1 (3) [~~(4)~~] an original airway, ocean, or railroad bill
2 of lading and a forwarder's receipt if an air, ocean, or rail
3 freight forwarder takes possession of the property; or

4 (4) [~~(5)~~] any other manner provided by the comptroller
5 for an enterprise authorized to make tax-free purchases under
6 Section 151.156.

7 SECTION 2. Section 322.107, Tax Code, is amended to read as
8 follows:

9 Sec. 322.107. EXEMPTION: SALES TAX ON ITEMS LEAVING
10 ENTITY. There are exempted from the sales tax of a taxing entity
11 the receipts of the sale of a taxable item that, under a sales
12 contract, is shipped to a point outside the entity by means of:

13 (1) facilities operated by the retailer;

14 (2) delivery by the retailer to a carrier for shipment
15 to a consignee at that point; or

16 (3) delivery by the retailer to a [~~customs broker or a~~]
17 forwarding agent for shipment outside the entity.

18 SECTION 3. The following provisions of the Tax Code are
19 repealed:

20 (1) Section 151.157;

21 (2) Section 151.158;

22 (3) Section 151.159;

23 (4) Sections 151.307(c), (d), and (e);

24 (5) Section 151.712; and

25 (6) Section 151.713.

26 SECTION 4. (a) This Act takes effect October 1, 2003.

27 (b) The change in law made by this Act does not affect taxes

1 imposed before the effective date of this Act. Taxes imposed before
2 the effective date of this Act are governed by the law in effect
3 when the taxes were imposed, and that law is continued in effect for
4 purposes of the liability for and collection of those taxes.