

By: Brimer

S.B. No. 758

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the application of the sales tax to services for  
3 repairing and remodeling certain commercial properties.

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

5 SECTION 1. Section 151.0047(a), Tax Code, is amended to  
6 read as follows:

7 (a) "Real property repair and remodeling" means the repair,  
8 restoration, remodeling, or modification of an improvement to real  
9 property other than:

10 (1) a structure or separate part of a structure used as  
11 a residence;

12 (2) an improvement immediately adjacent to a structure  
13 described by Subdivision (1) of this section and used in the  
14 residential occupancy of the structure or separate part of the  
15 structure by the person using the structure or part as a residence;  
16 [~~or~~]

17 (3) an improvement to a manufacturing or processing  
18 production unit in a petrochemical refinery or chemical plant that  
19 provides increased capacity in the production unit; or

20 (4) a structure or separate part of a structure that:  
21 (A) is used for commercial purposes; and  
22 (B) is located inside the boundaries of an  
23 eligible central municipality, as that term is defined by Section  
24 351.001.

1           SECTION 2. (a) This Act takes effect October 1, 2003.

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