

By: Ogden

S.B. No. 6

A BILL TO BE ENTITLED

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AN ACT

relating to certain tax legislation enacted by the 79th Legislature, 3rd Called Session.

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

SECTION 1. (a) Effective January 1, 2008, Section 171.1011(i), Tax Code, as added by H.B. No. 3, Acts of the 79th Legislature, 3rd Called Session, 2006, is amended to read as follows:

(i) Except as provided by Subsections (g) and (g-3), a payment made under an ordinary contract for the provision of services in the regular course of business may not be excluded.

(b) This section takes effect only if H.B. No. 3, Acts of the 79th Legislature, 3rd Called Session, 2006, becomes law. If H.B. No. 3, Acts of the 79th Legislature, 3rd Called Session, 2006, does not become law, this section has no effect.

SECTION 2. (a) Effective October 1, 2006, Section 152.0412, Tax Code, as added by H.B. No. 4, Acts of the 79th Legislature, 3rd Called Session, 2006, is amended by adding Subsection (d-2) to read as follows:

(d-2) In addition to the documentation or appraisal authorized by Subsections (d) and (d-1), a county tax assessor-collector may accept documentation or an appraisal from a motor vehicle dealer or adjuster operating under regulatory requirements of another state similar to the requirements

1 prescribed by this state.

2 (b) This section takes effect only if H.B. No. 4, Acts of the
3 79th Legislature, 3rd Called Session, 2006, becomes law. If H.B.
4 No. 4, Acts of the 79th Legislature, 3rd Called Session, 2006, does
5 not become law, this section has no effect.

6 SECTION 3. (a) Effective September 1, 2006, Section
7 154.021(b), Tax Code, is amended to read as follows:

8 (b) The tax rates are:

9 (1) \$71 [~~\$20.50~~] per thousand on cigarettes weighing
10 three pounds or less per thousand; and

11 (2) the rate provided by Subdivision (1) plus \$2.10
12 per thousand on cigarettes weighing more than three pounds per
13 thousand.

14 (b) This section takes effect only if H.B. No. 5, Acts of the
15 79th Legislature, 3rd Called Session, 2006, becomes law. If H.B.
16 No. 5, Acts of the 79th Legislature, 3rd Called Session, 2006, does
17 not become law, this section has no effect.

18 SECTION 4. (a) Effective September 1, 2006, Section
19 155.0211(b) Tax Code, is amended to read as follows:

20 (b) The tax rate for tobacco products other than cigars is
21 34.212 [~~35.213~~] percent of the manufacturer's list price, exclusive
22 of any trade discount, special discount, or deal.

23 (b) This section takes effect only if H.B. No. 5, Acts of the
24 79th Legislature, 3rd Called Session, 2006, becomes law. If H.B.
25 No. 5, Acts of the 79th Legislature, 3rd Called Session, 2006, does
26 not become law, this section has no effect.

27 SECTION 5. This Act takes effect September 1, 2006.