

Amend CSHB 2233 as follows:

(1) Add the following appropriately numbered SECTION to the bill and renumber subsequent SECTIONS of the bill accordingly:

SECTION \_\_. (a) Subchapter E, Chapter 152, Tax Code, is amended by adding Section 152.094 to read as follows:

Sec. 152.094. MOTOR VEHICLES USED IN TELEVISION, MOTION PICTURE, VIDEO, OR AUDIO PRODUCTIONS. (a) In this section, "nonbroadcast, industrial, or educational recorded material" means material produced for instructional, educational, sales, promotional, amusement, or entertainment purposes, regardless of the medium used or the manner displayed or transmitted. The term includes recording of events for sale to interested persons.

(b) The taxes imposed by this chapter do not apply to the purchase, rental, or use of a motor vehicle used exclusively in connection with the production for consideration of a television film, commercial, or program, nonbroadcast, industrial, or educational recorded material, a motion picture, or a video or audio recording, a copy of which is sold or offered for ultimate sale, licensed, distributed, broadcast, or otherwise commercially exhibited.

(c) The tax that would have been remitted on gross rental receipts without the exemption provided by this section is considered to have been remitted for the purpose of computing the minimum gross rental receipts tax imposed by Section 152.026.

(b) Subchapter C, Chapter 156, Tax Code, is amended by adding Section 156.105 to read as follows:

Sec. 156.105. EXCEPTION--PERSONS INVOLVED IN TELEVISION, MOTION PICTURE, VIDEO, OR AUDIO PRODUCTIONS. (a) In this section, "nonbroadcast, industrial, or educational recorded material" means material produced for instructional, educational, sales, promotional, amusement, or entertainment purposes, regardless of the medium used or the manner displayed or transmitted. The term includes recording of events for sale to interested persons.

(b) Subject to this section, this chapter does not impose a tax on a person involved exclusively in the production for consideration of a television film, commercial, or program, nonbroadcast, industrial, or educational recorded material, a

motion picture, or a video or audio recording, a copy of which is sold or offered for ultimate sale, licensed, distributed, broadcast, or otherwise commercially exhibited, provided that the person has the right to use or possess a room in one hotel or in a series of two or more hotels for at least three consecutive days.

(c) A person otherwise excepted under this section shall pay the tax imposed by this chapter and is entitled to a refund of the amount of tax paid in accordance with Section 156.154.

(c) Section 156.154(a), Tax Code, is amended to read as follows:

(a) A governmental entity [~~that is~~] entitled under Section 156.103 or a person entitled under Section 156.105 to a refund of taxes paid under this chapter must file a refund claim with the comptroller.

(d) The change in law made by this section does not affect taxes imposed before the effective date of this section, and the law in effect before the effective date of this section is continued in effect for the purposes of the liability for and collection of those taxes.

(e) This section takes effect July 1, 2005, if this Act receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for effect on that date, this section takes effect October 1, 2005.

(2) On page 20, line 4, between "section" and the comma, insert "or as otherwise provided by this Act".

(3) On page 20, line 11, between "session" and the semicolon, insert ", except as otherwise provided by this Act".