

Amend CSHB 3540 by adding the following appropriately numbered sections and renumbering subsequent sections accordingly:

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

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

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

(2) ~~[documentation:~~

~~[(A) provided by a United States Customs Broker licensed by the comptroller under Section 151.157,~~

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

~~[(C) that includes, in addition to any other information required by the comptroller, a statement signed by the person claiming the exemption that states that "Providing false information to a customs broker is a Class B misdemeanor."], and~~

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

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

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

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

SECTION __. Section 151.406(a), Tax Code, is amended to read as follows:

(a) Except as provided by Section 151.407, a tax report required by this chapter must:

(1) for sales tax purposes, show the amount of the

total receipts of a seller for the reporting period;

(2) for use tax purposes, show the amount of the total receipts from sales by a retailer of taxable items during the reporting period for storage, use, or consumption in this state;

(3) show the amount of the total sales prices of taxable items that are subject to the use tax during the reporting period and that were acquired for storage, use, or consumption in this state by a purchaser who did not pay the tax to a retailer;

(4) show the amount of the taxes due for the reporting period; and

(5) ~~[show the amount of sales tax refunded for items exported beyond the territorial limits of the United States after receiving documentation under Section 151.307(b)(2); and~~

~~[(6)]~~ include other information that the comptroller determines to be necessary for the proper administration of this chapter.

SECTION __. (a) The following provisions of the Tax Code are repealed:

- (1) Section 151.157;
- (2) Section 151.1575;
- (3) Section 151.158;
- (4) Section 151.159;
- (5) Sections 151.307(c), (d), and (e);
- (6) Section 151.712; and
- (7) Section 151.713.

(b) The repeal of Sections 151.157, 151.1575, 151.158, 151.159, 151.307(c), (d), and (e), 151.712, and 151.713, Tax Code, and the amendment by this Act of Sections 151.307(b) and 151.406(a), Tax Code, take effect October 1, 2005, and do not affect taxes imposed before that date. Taxes imposed before October 1, 2005, are governed by the law in effect when the taxes were imposed, and that law is continued in effect for purposes of the liability for and collection of those taxes.