

Amend SB 1142 on third reading by adding the following appropriately numbered SECTIONS to read as follows and renumbering subsequent SECTIONS accordingly:

SECTION __. 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.

SECTION __. 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.

SECTION __. 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.

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