

By: Smith of Harris

H.B. No. 748

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the application of the sales tax and licensing fees to
3 professional land surveyors.

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

5 SECTION 1. Sections 151.0048(a) and (b), Tax Code, are
6 amended to read as follows:

7 (a) Except as provided by Subsection (b), "real property
8 service" means:

9 (1) landscaping;

10 (2) the care and maintenance of lawns, yards, or
11 ornamental trees or other plants;

12 (3) the removal or collection of garbage, rubbish, or
13 other solid waste other than:

14 (A) hazardous waste;

15 (B) industrial solid waste;

16 (C) waste material that results from an activity
17 associated with the exploration, development, or production of oil,
18 gas, geothermal resources, or any other substance or material
19 regulated by the Railroad Commission of Texas under Section 91.101,
20 Natural Resources Code;

21 (D) domestic sewage or an irrigation return flow,
22 to the extent the sewage or return flow does not constitute garbage
23 or rubbish; and

24 (E) industrial discharges subject to regulation

1 by permit issued pursuant to Chapter 26, Water Code;

2 (4) building or grounds cleaning, janitorial, or
3 custodial services; or

4 (5) a structural pest control service covered by
5 Section 1951.003, Occupations Code [~~+~~ ~~or~~

6 [~~(6) the surveying of real property~~].

7 (b) "Real property service" does not include:

8 (1) a service listed under Subsection (a) if the
9 service is purchased by a contractor as part of the improvement of
10 the real property with a new structure to be used as a residence or
11 other improvement immediately adjacent to the new structure and
12 used in the residential occupancy of the structure; or

13 (2) the surveying of real property.

14 SECTION 2. Subchapter F, Chapter 1071, Occupations Code, is
15 amended by adding Section 1071.264 to read as follows:

16 Sec. 1071.264. ADDITIONAL FEE. (a) In addition to the
17 application fee required by Section 1071.252 for registration as a
18 professional land surveyor, and in addition to the fee required by
19 Section 1071.303 for renewal of registration, the applicant shall
20 pay a fee of \$200.

21 (b) For each additional fee collected under this section,
22 \$50 shall be deposited to the credit of the foundation school fund
23 and \$150 shall be deposited to the credit of the general revenue
24 fund.

25 SECTION 3. (a) The change in law made by Section 1 of this
26 Act does not affect taxes imposed before the effective date of this
27 Act, and the law in effect before that date is continued in effect

1 for the purpose of the liability for and collection of those taxes.

2 (b) Section 2 of this Act applies only to a fee imposed on or
3 after the effective date of this Act.

4 SECTION 4. This Act takes effect October 1, 2005.