

1-1 By: Jackson (Senate Sponsor - Carona) H.B. No. 142
1-2 (In the Senate - Received from the House April 19, 2007;
1-3 April 26, 2007, read first time and referred to Committee on
1-4 Finance; May 17, 2007, reported adversely, with favorable
1-5 Committee Substitute by the following vote: Yeas 13, Nays 0;
1-6 May 17, 2007, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR H.B. No. 142 By: Deuell

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to imposition of local sales and use taxes on certain
1-11 taxable items shipped outside a transit authority.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. The following provisions of the Tax Code are
1-14 repealed:

1-15 (1) Section 322.105(d); and

1-16 (2) Section 322.107.

1-17 SECTION 2. The change in law made by this Act does not
1-18 affect tax liability accruing before the effective date of this
1-19 Act. That liability continues in effect as if this Act had not been
1-20 enacted, and the former law is continued in effect for the
1-21 collection of taxes due and for civil and criminal enforcement of
1-22 the liability for those taxes.

1-23 SECTION 3. This Act takes effect September 1, 2007.

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