

By: Smith of Harris

H.B. No. 1305

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the application of the sales tax to the surveying of  
3 real property.

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. The change in law made by this Act does not  
15 affect taxes imposed before the effective date of this Act, and the  
16 law in effect before that date is continued in effect for the  
17 purpose of the liability for and collection of those taxes.

18 SECTION 3. This Act takes effect September 1, 2007.