

By: Guillen

H.B. No. 1459

A BILL TO BE ENTITLED

AN ACT

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relating to the application of the sales and use tax to certain telecommunications services provided through the use of a pay phone.

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

SECTION 1. Section 151.0103, Tax Code, is amended to read as follows:

Sec. 151.0103. TELECOMMUNICATIONS SERVICES. (a) For the purposes of this title only, "telecommunications services" means the electronic or electrical transmission, conveyance, routing, or reception of sounds, signals, data, or information utilizing wires, cable, radio waves, microwaves, satellites, fiber optics, or any other method now in existence or that may be devised, including but not limited to long-distance telephone service. The term does not include:

(1) the storage of data or information for subsequent retrieval or the processing, or reception and processing, of data or information intended to change its form or content;

(2) the sale or use of a telephone prepaid calling card; ~~or~~

(3) Internet access service; or

(4) a pay telephone coin sent-paid telephone call.

(b) The exemption provided by Subsection (a)(4) applies only to the portion of the sales price of the telecommunications

1 service that is paid by coin.

2 SECTION 2. The change in law made by this Act does not
3 affect tax liability accruing before the effective date of this
4 Act. That liability continues in effect as if this Act had not been
5 enacted, and the former law is continued in effect for the
6 collection of taxes due and for civil and criminal enforcement of
7 the liability for those taxes.

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