

By: Veasey

H.B. No. 2748

A BILL TO BE ENTITLED

AN ACT

relating to the application of the sales tax to services for repairing and remodeling certain historic commercial properties.

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

SECTION 1. Section 151.0047(a), Tax Code, is amended to read as follows:

(a) "Real property repair and remodeling" means the repair, restoration, remodeling, or modification of an improvement to real property other than:

(1) a structure or separate part of a structure used as a residence;

(2) an improvement immediately adjacent to a structure described by Subdivision (1) [~~of this section~~] and used in the residential occupancy of the structure or separate part of the structure by the person using the structure or part as a residence; ~~[or]~~

(3) an improvement to a manufacturing or processing production unit in a petrochemical refinery or chemical plant that provides increased capacity in the production unit; or

(4) an improvement to a structure that:

(A) is included in the National Registry of Historic Places or has been designated as a historic structure or building by a state agency or by a local ordinance or order;

(B) is used for nonindustrial commercial

1 purposes; and

2 (C) is located inside the boundaries of the most
3 populous municipality in a county in which two or more
4 municipalities each with a population of more than 300,000 are
5 located.

6 SECTION 2. The change in law made by this Act does not
7 affect taxes imposed before the effective date of this Act, and the
8 law in effect before the effective date of this Act is continued in
9 effect for the purposes of the liability for and collection of those
10 taxes.

11 SECTION 3. This Act takes effect October 1, 2007.