

By: Brimer

S.B. No. 953

A BILL TO BE ENTITLED

1 AN ACT

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

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

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

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

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

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

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

20 (4) an improvement to a structure that:

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

24 (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.