

By: Brimer

S.B. No. 1479

A BILL TO BE ENTITLED

1

AN ACT

2 relating to the application of the sales and use tax to the repair
3 and remanufacture of industrial and printing rollers.

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

5 SECTION 1. Section 151.318, Tax Code, is amended by adding
6 Subsection (g) to read as follows:

7 (g) The repair or remanufacture of industrial or printing
8 rollers is considered "manufacturing" for purposes of this section.

9 SECTION 2. The change in law made by this Act does not
10 affect tax liability accruing before the effective date of this
11 Act. That liability continues in effect as if this Act had not been
12 enacted, and the former law is continued in effect for the
13 collection of taxes due and for civil and criminal enforcement of
14 the liability for those taxes.

15 SECTION 3. This Act takes effect July 1, 2007, if it
16 receives a vote of two-thirds of all the members elected to each
17 house, as provided by Section 39, Article III, Texas Constitution.
18 If this Act does not receive the vote necessary for effect on that
19 date, this Act takes effect September 1, 2007.