

By: McCall, Zerwas, Shelton,
Howard of Travis, King of Taylor, et al.

H.B. No. 1994

Substitute the following for H.B. No. 1994:

By: Oliveira

C.S.H.B. No. 1994

A BILL TO BE ENTITLED

1 AN ACT

2 relating to a deduction under the franchise tax for physicians who
3 administer vaccines.

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

5 SECTION 1. Section 171.1011(p), Tax Code, is amended by
6 adding Subdivision (8) to read as follows:

7 (8) "Vaccine" means a preparation of dead, or live
8 attenuated, viruses or bacteria used to prevent an infectious
9 disease by inducing active immunity.

10 SECTION 2. Section 171.1011, Tax Code, is amended by adding
11 Subsection (u) to read as follows:

12 (u) A taxable entity may exclude from total revenue the
13 actual cost paid by the taxable entity for a vaccine that is to be
14 administered by:

15 (1) a physician licensed under Subtitle B, Title 3,
16 Occupations Code; or

17 (2) a person directed by a physician licensed under
18 Subtitle B, Title 3, Occupations Code.

19 SECTION 3. This Act applies only to a report originally due
20 on or after the effective date of this Act.

21 SECTION 4. This Act takes effect January 1, 2010.