

By: Turner of Tarrant

H.B. No. 3953

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to an exemption from the state hotel occupancy tax for  
3 certain veterans traveling to receive health care at a United  
4 States Department of Veterans Affairs facility.

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

6 SECTION 1. Subchapter C, Chapter 156, Tax Code, is amended  
7 by adding Section 156.105 to read as follows:

8 Sec. 156.105. EXCEPTION--CERTAIN VETERANS. (a) This  
9 chapter does not impose a tax on a veteran who is traveling 200 or  
10 more miles from home to receive health care services at a United  
11 States Department of Veterans Affairs facility.

12 (b) The comptroller shall adopt rules to implement this  
13 section. The rules may provide for the use of a properly completed  
14 exemption certificate under Section 156.104 or for the issuance by  
15 the comptroller of a letter of exemption to a person who frequently  
16 travels 200 or more miles from home to receive health care services  
17 at a United States Department of Veterans Affairs facility.

18 SECTION 2. The change in law made by this Act does not  
19 affect tax liability accruing before the effective date of this  
20 Act. That liability continues in effect as if this Act had not been  
21 enacted, and the former law is continued in effect for the  
22 collection of taxes due and for civil and criminal enforcement of  
23 the liability for those taxes.

24 SECTION 3. This Act takes effect September 1, 2009.