

By: Ellis

S.B. No. 966

A BILL TO BE ENTITLED

AN ACT

relating to the repeal of state sales tax and franchise tax refunds
for certain ad valorem tax payers.

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

SECTION 1. Subchapter F, Chapter 111, Tax Code, is
repealed.

SECTION 2. The repeal of Subchapter F, Chapter 111, Tax
Code, by this Act does not affect a right to claim a refund of state
sales and use and state franchise taxes that was established under
Section 111.301, Tax Code, in relation to taxes paid before the
effective date of this Act. A right to claim a refund of state sales
and use and state franchise taxes that was established under
Section 111.301, Tax Code, in relation to taxes paid before the
effective date of this Act is governed by the law in effect on the
date the right to claim the refund was established, and the former
law is continued in effect for that purpose.

SECTION 3. This Act takes effect January 1, 2010.