

1-1 By: Ogden S.B. No. 1199
1-2 (In the Senate - Filed February 27, 2009; March 13, 2009, read
1-3 first time and referred to Committee on Finance; March 31, 2009,
1-4 reported favorably by the following vote: Yeas 14, Nays 0;
1-5 March 31, 2009, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to refunds of and credits for certain sales and use taxes
1-9 paid by certain exempt organizations.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 151.310, Tax Code, is amended by adding
1-12 Subsection (f) to read as follows:

1-13 (f) For purposes of obtaining a refund of or claiming a
1-14 credit for taxes paid under this chapter on the basis of an
1-15 exemption under this section, an organization is not considered
1-16 exempted from the taxes imposed by this chapter before the earlier
1-17 of:

1-18 (1) the date the organization applied for the
1-19 exemption with the comptroller; or

1-20 (2) the date of assessment of the organization's tax
1-21 liability by the comptroller as a result of an audit, as applicable.

1-22 SECTION 2. The change in law made by this Act applies only
1-23 to a refund of or credit for taxes that are paid on or after the
1-24 effective date of this Act. A refund of or credit for taxes that are
1-25 paid before the effective date of this Act is governed by the law in
1-26 effect on the date the taxes were paid, and the former law is
1-27 continued in effect for that purpose.

1-28 SECTION 3. This Act takes effect September 1, 2009.

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