

By: Patrick, Dan

S.B. No. 1834

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the classification of certain entities as primarily  
3 engaged in retail trade for purposes of the franchise tax.

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

5 SECTION 1. Section 171.0001(12), Tax Code, is amended to  
6 read as follows:

7 (12) "Retail trade" means:

8 (A) the activities described in Division G of the  
9 1987 Standard Industrial Classification Manual published by the  
10 federal Office of Management and Budget; and

11 (B) apparel rental activities classified as  
12 Industry 5999 or 7299 of the 1987 Standard Industrial  
13 Classification Manual published by the federal Office of Management  
14 and Budget.

15 SECTION 2. This Act applies only to a report originally due  
16 on or after the effective date of this Act.

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