

By: Jackson, Mike

S.B. No. 1859

A BILL TO BE ENTITLED

AN ACT

relating to the exemption from the sales and use tax of boat slip rental fees charged at certain marinas severely damaged by Hurricane Ike.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3102 to read as follows:

Sec. 151.3102. CERTAIN BOAT SLIP RENTAL FEES.

Notwithstanding Section 151.3101, boat slip rental fees are exempted from the taxes imposed by this chapter if:

(1) the fees are charged by a private club located in a county with a population of more than three million; and

(2) the marina at which the boat slips are rented sustained at least \$1 million in damage from Hurricane Ike.

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

SECTION 3. This Act takes effect July 1, 2009, if it receives a vote of two-thirds of all members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for effect on that date,

S.B. No. 1859

1 this Act takes effect September 1, 2009.