

By: Harper-Brown

H.B. No. 2447

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the sales and use tax for certain assessments and fees related to telecommunications services.

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

SECTION 1. Section 151.007, Tax Code, is amended by adding Subsection (f) to read as follows:

(f) The sales price of telecommunications services does not include the following assessments and fees, if the assessment or fee is passed through to the purchaser of the service:

(1) the utility gross receipts assessment imposed under Subchapter A, Chapter 16, Utilities Code;

(2) the state universal service fund assessment imposed under Subchapter B, Chapter 56, Utilities Code;

(3) the federal universal service fund charge; or

(4) a municipal franchise fee or right-of-way fee authorized by Chapter 283, Local Government Code.

SECTION 2. The change in law made by this Act does not affect taxes imposed before the effective date of this Act, and the law in effect before that date is continued in effect for purposes of the liability for and collection of those taxes.

SECTION 3. This Act takes effect September 1, 2011.