

By: Aliseda

H.B. No. 3685

A BILL TO BE ENTITLED

AN ACT

relating to the collection and distribution of sales taxes and the hours of operation for certain retailers.

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

SECTION 1. Subchapter M, Chapter 151, Tax Code, is amended by adding Section 151.802 to read as follows:

Sec. 151.802. HOURS OF OPERATION; DIVERSION OF TAXES. (a) Notwithstanding any other law, a retailer engaged in the business of making sales of taxable items in this state who is required to obtain a license or permit under a law other than this chapter to sell those items may sell the items the retailer is authorized to sell under that license or permit on Sundays between the hours of noon and 6 p.m.

(b) Notwithstanding Section 151.801, an amount equal to two percent of the proceeds from the collection of the taxes imposed by this chapter on the sale of taxable items described by Subsection (a) that are attributable to the sales that occur during the period authorized by Subsection (a) shall be credited to the property tax relief fund under Section 403.109, Government Code.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2011.