

By: Uresti

S.B. No. 1519

A BILL TO BE ENTITLED

AN ACT

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relating to the definition of tangible personal property.

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

SECTION 1. Section 151.009, Tax Code, is amended to read as follows:

Sec. 151.009. "TANGIBLE PERSONAL PROPERTY". "Tangible personal property" means personal property that can be seen, weighed, measured, felt, or touched or that is perceptible to the senses in any other manner, and, for the purposes of this title [~~chapter~~], the term includes a computer program and a telephone prepaid calling card.

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.