

By: Burnam

H.B. No. 57

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the repeal of state sales tax and franchise tax refunds
3 for certain ad valorem tax payers.

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

5 SECTION 1. Subchapter F, Chapter 111, Tax Code, is
6 repealed.

7 SECTION 2. The repeal of Subchapter F, Chapter 111, Tax
8 Code, by this Act does not affect an eligible person's right to
9 claim a refund of state sales and use and state franchise taxes that
10 was established under Section 111.301, Tax Code, in relation to
11 taxes paid before the effective date of this Act in a calendar year
12 for which the person paid ad valorem taxes to a school district as
13 provided by Section 111.301, Tax Code, before the effective date of
14 this Act. An eligible person's right to claim a refund of state
15 sales and use and state franchise taxes that was established under
16 Section 111.301, Tax Code, in relation to taxes paid before the
17 effective date of this Act in a calendar year for which the person
18 paid ad valorem taxes to a school district as provided by Section
19 111.301, Tax Code, before the effective date of this Act is governed
20 by the law in effect on the date the right to claim the refund was
21 established, and the former law is continued in effect for that
22 purpose.

23 SECTION 3. This Act takes effect September 1, 2013.