

By: Fletcher

H.B. No. 71

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the classification of automotive repair shops as
3 primarily engaged in retail trade for purposes of the franchise
4 tax.

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

6 SECTION 1. Section 171.0001(12), Tax Code, is amended to
7 read as follows:

8 (12) "Retail trade" means:

9 (A) the activities described in Division G of the
10 1987 Standard Industrial Classification Manual published by the
11 federal Office of Management and Budget; ~~and~~

12 (B) apparel rental activities classified as
13 Industry 5999 or 7299 of the 1987 Standard Industrial
14 Classification Manual published by the federal Office of Management
15 and Budget; and

16 (C) the activities classified as Industry Group
17 753 of the 1987 Standard Industrial Classification Manual published
18 by the federal Office of Management and Budget.

19 SECTION 2. This Act applies only to a report originally due
20 on or after the effective date of this Act.

21 SECTION 3. This Act takes effect January 1, 2014.