

By: Davis of Dallas

H.B. No. 538

A BILL TO BE ENTITLED

AN ACT

relating to the repeal of certain tax exemptions.

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

SECTION 1. Except as otherwise provided by this Act, the following provisions of the Tax Code are repealed:

- (1) Section 11.251;
- (2) Section 11.252;
- (3) Section 11.253;
- (4) Section 11.27;
- (5) Section 11.28;
- (6) Section 11.31;
- (7) Section 11.437;
- (8) Section 151.308;
- (9) Section 151.3162;
- (10) Section 151.317, other than the provisions that apply to electricity sold for residential use;
- (11) Sections 151.318 and 151.3181;
- (12) Section 151.319;
- (13) Section 151.320;
- (14) Section 151.322;
- (15) Section 151.324;
- (16) Section 151.328;
- (17) Section 151.329;
- (18) Section 151.3291;

- 1           (19) Section 151.331;
- 2           (20) Section 151.335;
- 3           (21) Section 151.336;
- 4           (22) Section 151.351;
- 5           (23) Section 152.089;
- 6           (24) Sections 162.104(a)(4), (5), (6), and (7), (b),
- 7 (c), (d), (e), and (f);
- 8           (25) Sections 162.204(a)(4), (5), (6), (7), (8), (9),
- 9 (10), (11), and (12), (b), (c), (d), (e), and (f);
- 10          (26) Section 171.052;
- 11          (27) Section 171.0525;
- 12          (28) Section 171.055;
- 13          (29) Section 171.056;
- 14          (30) Section 171.079; and
- 15          (31) Section 171.080.

16           SECTION 2. The repeal of a tax exemption by this Act is not  
17 effective if the constitution of this state directly provides the  
18 exemption. If the constitution of this state authorizes but does  
19 not directly provide the exemption, the repeal of the exemption by  
20 this Act is effective.

21           SECTION 3. The repeal of a tax exemption by this Act is not  
22 effective if this state is unable to tax the item or service under  
23 the United States Constitution.

24           SECTION 4. The change in law made by this Act to Chapter  
25 171, Tax Code, applies only to a report originally due on or after  
26 the effective date of this Act.

27           SECTION 5. This Act does not affect taxes imposed before the

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1 effective date of this Act, and the law in effect before the  
2 effective date of this Act is continued in effect for purposes of  
3 the liability for and collection of those taxes.

4       SECTION 6. This Act takes effect September 1, 2013.