

1-1 By: King of Zavala (Senate Sponsor - Hegar) H.B. No. 2451  
1-2 (In the Senate - Received from the House May 6, 2013;  
1-3 May 7, 2013, read first time and referred to Committee on Finance;  
1-4 May 15, 2013, reported favorably by the following vote: Yeas 14,  
1-5 Nays 0; May 15, 2013, sent to printer.)

1-6	COMMITTEE VOTE				
1-7		Yea	Nay	Absent	PNV
1-8	Williams	X			
1-9	Hinojosa	X			
1-10	Deuell	X			
1-11	Duncan	X			
1-12	Eltife	X			
1-13	Estes	X			
1-14	Hegar	X			
1-15	Huffman	X			
1-16	Lucio	X			
1-17	Nelson	X			
1-18	Patrick	X			
1-19	Seliger	X			
1-20	West	X			
1-21	Whitmire			X	
1-22	Zaffirini	X			

1-23 A BILL TO BE ENTITLED  
1-24 AN ACT

1-25 relating to the exclusion by taxable entities engaged in providing  
1-26 services as an agricultural aircraft operation of certain costs in  
1-27 determining total revenue for purposes of the franchise tax.  
1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:  
1-29 SECTION 1. Section 171.1011, Tax Code, is amended by adding  
1-30 Subsection (w-1) to read as follows:  
1-31 (w-1) A taxable entity primarily engaged in the business of  
1-32 providing services as an agricultural aircraft operation, as  
1-33 defined by 14 C.F.R. Section 137.3, shall exclude from its total  
1-34 revenue the cost of labor, equipment, fuel, and materials used in  
1-35 providing those services.  
1-36 SECTION 2. This Act applies only to a report originally due  
1-37 on or after the effective date of this Act.  
1-38 SECTION 3. This Act takes effect January 1, 2014.

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