

1-1 By: Carona S.B. No. 158
 1-2 (In the Senate - Filed January 2, 2013; January 29, 2013,
 1-3 read first time and referred to Committee on Finance;
 1-4 March 13, 2013, reported favorably by the following vote: Yeas 15,
 1-5 Nays 0; March 13, 2013, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			

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

1-25 relating to the average price below which a newspaper is exempt from
 1-26 the sales tax.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Subsection (f), Section 151.319, Tax Code, is
 1-29 amended to read as follows:

1-30 (f) In this section, "newspaper" means a publication that is
 1-31 printed on newsprint, the average sales price of which for each copy
 1-32 over a 30-day period does not exceed \$3 [~~\$1.50~~], and that is printed
 1-33 and distributed at a daily, weekly, or other short interval for the
 1-34 dissemination of news of a general character and of a general
 1-35 interest. "Newspaper" does not include a magazine, handbill,
 1-36 circular, flyer, sales catalog, or similar printed item unless the
 1-37 printed item is printed for distribution as a part of a newspaper
 1-38 and is actually distributed as a part of a newspaper. For the
 1-39 purposes of this section, an advertisement is news of a general
 1-40 character and of a general interest. Notwithstanding any other
 1-41 provision of this subsection, "newspaper" includes:

1-42 (1) a publication containing articles and essays of
 1-43 general interest by various writers and advertisements that is
 1-44 produced for the operator of a licensed and certified carrier of
 1-45 persons and distributed by the operator to its customers during
 1-46 their travel on the carrier; and

1-47 (2) a publication for the dissemination of news of a
 1-48 general character and of a general interest that is printed on
 1-49 newsprint and distributed to the general public free of charge at a
 1-50 daily, weekly, or other short interval.

1-51 SECTION 2. The change in law made by this Act does not
 1-52 affect taxes imposed before the effective date of this Act. Taxes
 1-53 imposed before the effective date of this Act are governed by the
 1-54 law in effect when the taxes were imposed, and that law is continued
 1-55 in effect for purposes of the liability for and collection of those
 1-56 taxes.

1-57 SECTION 3. This Act takes effect July 1, 2013, if it
 1-58 receives a vote of two-thirds of all the members elected to each
 1-59 house, as provided by Section 39, Article III, Texas Constitution.
 1-60 If this Act does not receive the vote necessary for effect on that
 1-61 date, this Act takes effect October 1, 2013.

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