

By: Lucio

S.B. No. 372

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the exemption from the sales and use tax for property
3 used in manufacturing.

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

5 SECTION 1. Section 151.318, Tax Code, is amended by adding
6 Subsection (u) to read as follows:

7 (u) The comptroller has the exclusive jurisdiction to
8 interpret this section for purposes of determining the eligibility
9 under this section of a person or of tangible personal property or
10 services for an exemption from the taxes imposed by this chapter.

11 SECTION 2. This Act takes effect immediately if it receives
12 a vote of two-thirds of all the members elected to each house, as
13 provided by Section 39, Article III, Texas Constitution. If this
14 Act does not receive the vote necessary for immediate effect, this
15 Act takes effect September 1, 2013.