

1-1 By: Deuell S.B. No. 997
 1-2 (In the Senate - Filed March 1, 2013; March 12, 2013, read
 1-3 first time and referred to Committee on Finance; March 20, 2013,
 1-4 rereferred to Committee on Economic Development; March 27, 2013,
 1-5 reported favorably by the following vote: Yeas 5, Nays 0;
 1-6 March 27, 2013, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8	X			
1-9	X			
1-10				
1-11			X	
1-12	X			
1-13	X			
1-14			X	
1-15	X			

1-16 A BILL TO BE ENTITLED
 1-17 AN ACT

1-18 relating to the sales and use tax consequences of economic
 1-19 development agreements in certain municipalities.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Section 321.203, Tax Code, is amended by adding
 1-22 Subsections (c-4) and (c-5) to read as follows:

1-23 (c-4) Subsection (c) does not apply if:

1-24 (1) the taxable item is shipped or delivered from a
 1-25 warehouse:

1-26 (A) located in a municipality with a population
 1-27 of 5,000 or less;

1-28 (B) that is a place of business of the retailer;

1-29 (C) in relation to which the retailer has an
 1-30 economic development agreement with the municipality that was
 1-31 entered into under Chapter 380, 504, or 505, Local Government Code,
 1-32 or a predecessor statute, before January 1, 2009; and

1-33 (D) in relation to which the municipality
 1-34 provided information relating to the economic development
 1-35 agreement as required by Subsection (c-3), as that subsection
 1-36 existed immediately before its expiration; and

1-37 (2) the place of business of the retailer at which the
 1-38 retailer first receives the order in the manner described by
 1-39 Subsection (c) is a retail outlet identified in the information
 1-40 required by Subsection (c-3), as that subsection existed
 1-41 immediately before its expiration, as being served by the warehouse
 1-42 on January 1, 2009.

1-43 (c-5) This subsection and Subsection (c-4) expire September
 1-44 1, 2024.

1-45 SECTION 2. This Act takes effect immediately if it receives
 1-46 a vote of two-thirds of all the members elected to each house, as
 1-47 provided by Section 39, Article III, Texas Constitution. If this
 1-48 Act does not receive the vote necessary for immediate effect, this
 1-49 Act takes effect September 1, 2013.

1-50 * * * * *