



15 APR 27 AM 9:26  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: \_\_\_\_\_

1 Amend C.S.H.B. No. 32 (house committee report) by adding the  
2 following appropriately numbered SECTION to the bill and  
3 renumbering the other SECTIONS of the bill accordingly:

4 SECTION \_\_\_\_\_. Section 171.1012, Tax Code, is amended by  
5 adding Subsection (r) to read as follows:

6 (r) Notwithstanding any other provision of this section, a  
7 taxable entity that is in the business of purchasing and reselling  
8 tickets that allow for admission to an event, including a sporting  
9 event, concert, or theatrical show, and that elects to subtract  
10 cost of goods sold may subtract as a cost of goods sold an amount  
11 equal to the purchase price of the tickets.