By: Sheets H.B. No. 1129

A BILL TO BE ENTITLED

L	AN ACT

- 2 relating to an exemption from the attorney occupation tax for
- 3 attorneys exclusively offering pro bono legal services.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 5 SECTION 1. Section 191.144, Tax Code, is amended to read as
- 6 follows:
- 7 Sec. 191.144. EXEMPTIONS. The tax imposed by this
- 8 subchapter does not apply to:
- 9 (1) an attorney who is 70 years of age or older; [or]
- 10 (2) an attorney who has assumed inactive status under
- 11 rules governing the licensing of attorneys in this state; or
- 12 (3) an attorney who provides only pro bono legal
- 13 <u>services for which the attorney does not receive compensation</u>.
- 14 SECTION 2. The change in law made by this Act does not
- 15 affect taxes imposed before the effective date of this Act, and the
- 16 law in effect before the effective date of this Act is continued in
- 17 effect for purposes of the liability for and collection of those
- 18 taxes.
- 19 SECTION 3. This Act takes effect immediately if it receives
- 20 a vote of two-thirds of all the members elected to each house, as
- 21 provided by Section 39, Article III, Texas Constitution. If this
- 22 Act does not receive the vote necessary for immediate effect, this
- 23 Act takes effect September 1, 2015.