

By: Bonnen of Galveston

H.B. No. 1841

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the applicability of the sales and use tax to certain  
3 insurance services.

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

5 SECTION 1. Section 151.0039, Tax Code, is amended to read as  
6 follows:

7 Sec. 151.0039. "INSURANCE SERVICE". (a) Except as  
8 provided in Subsection (b), "insurance [~~Insurance~~ service" means  
9 insurance loss or damage appraisal, insurance inspection,  
10 insurance investigation, insurance actuarial analysis or research,  
11 insurance claims adjustment or claims processing, or insurance loss  
12 prevention service.

13 (b) "Insurance service" does not include:

14 (1) insurance coverage for which a premium is paid or  
15 commissions paid to insurance agents for the sale of insurance or  
16 annuities;

17 (2) a service performed on behalf of an insured by a  
18 person licensed under Chapter 4102, Insurance Code; or

19 (3) a service provided by a person certified as a  
20 public accountant under Chapter 901, Occupations Code.

21 SECTION 2. The change in law made by this Act does not  
22 affect taxes imposed before the effective date of this Act, and the  
23 law in effect before the effective date of this Act is continued in  
24 effect for purposes of the liability for and collection of those

1 taxes.

2 SECTION 3. This Act takes effect October 1, 2015.