

AN ACT

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

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

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

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

(b) "Insurance service" does not include:

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

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

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

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

President of the Senate

Speaker of the House

I certify that H.B. No. 1841 was passed by the House on April 30, 2015, by the following vote: Yeas 138, Nays 0, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 1841 on May 27, 2015, by the following vote: Yeas 140, Nays 0, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 1841 was passed by the Senate, with amendments, on May 24, 2015, by the following vote: Yeas 27, Nays 3.

Secretary of the Senate

APPROVED: _____

Date

Governor