

By: Parker

H.B. No. 2199

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the amount of a sales and use tax refund for tangible  
3 personal property used to provide cable television service,  
4 Internet access service, or telecommunications services.

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

6 SECTION 1. Section 151.3186(d), Tax Code, is amended to  
7 read as follows:

8 (d) The amount of the refund to which a provider or  
9 subsidiary, as described by Subsection (b)(1), is entitled under  
10 this section for a calendar year is equal to:

11 (1) the amount of the tax paid by the provider or  
12 subsidiary during the calendar year on property eligible for a  
13 refund under this section, if the total amount of tax paid by all  
14 providers and subsidiaries described by Subsection (b)(1) that are  
15 eligible for a refund under this section is not more than \$150 [~~\$50~~]  
16 million for the calendar year; or

17 (2) a pro rata share of \$150 [~~\$50~~] million, if the  
18 total amount of tax paid by all providers and subsidiaries  
19 described by Subsection (b)(1) that are eligible for a refund under  
20 this section is more than \$150 [~~\$50~~] million for the calendar year.

21 SECTION 2. This Act takes effect September 1, 2015.