

By: Kacal, Raney, Springer

H.B. No. 2507

A BILL TO BE ENTITLED

AN ACT

1
2 relating to a sales and use tax exemption for certain equipment used
3 for digital audio broadcasting.

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

5 SECTION 1. Section 151.3185, Tax Code, is amended by adding
6 Subsection (g) to read as follows:

7 (g) Tangible personal property that is sold to an entity to
8 which 47 C.F.R. Section 73.404(a) applies is exempt from the taxes
9 imposed by this chapter if the property is necessary to provide the
10 broadcast service described by 47 C.F.R. Section 73.403 or 73.404.

11 SECTION 2. The change in law made by this Act does not
12 affect tax liability accruing before the effective date of this
13 Act. That liability continues in effect as if this Act had not been
14 enacted, and the former law is continued in effect for the
15 collection and enforcement of those taxes.

16 SECTION 3. This Act takes effect September 1, 2015.