

By: Darby

H.B. No. 3304

A BILL TO BE ENTITLED

AN ACT

1
2 relating to an exemption from the sales and use tax for tangible
3 personal property sold to or used by certain state data center
4 services providers.

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

6 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
7 by adding Section 151.3095 to read as follows:

8 Sec. 151.3095. STATE DATA CENTER SERVICES PROVIDER. (a) In
9 this section:

10 (1) "Data center services program" means the program
11 operated by the Department of Information Resources to provide
12 fully managed server, mainframe, and bulk print and mail services.

13 (2) "State data center services provider" means a
14 person with which the Department of Information Resources contracts
15 to provide hardware, software, tools, or technical staff to state
16 agencies or for state agency use under the data center services
17 program.

18 (b) Tangible personal property sold to or used by a state
19 data center services provider is exempted from the taxes imposed by
20 this chapter if:

21 (1) the tangible personal property is sold to or used
22 by the state data center services provider on behalf of a state
23 agency; and

24 (2) the tangible personal property is used by the

1 state agency or is used by the state data center services provider
2 to provide services to the state agency under the data center
3 services program.

4 SECTION 2. The change in law made by this Act does not
5 affect tax liability accruing before the effective date of this
6 Act. That liability continues in effect as if this Act had not been
7 enacted, and the former law is continued in effect for the
8 collection of taxes due and for civil and criminal enforcement of
9 the liability for those taxes.

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