

A BILL TO BE ENTITLED

AN ACT

relating to state and local sales and use taxes.

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

SECTION 1. Subchapter A, Chapter 151, Tax Code, is amended by adding Section 151.0037 to read as follows:

Sec. 151.0037. "INCIDENTAL." "Incidental" means to be subordinate to, or to be a minor accompaniment to, another thing.

SECTION 2. Section 151.0101(a), Tax Code, is amended to read as follows:

(a) "Taxable services" means:

- (1) amusement services;
- (2) cable television services;
- (3) personal services;
- (4) motor vehicle parking and storage services;
- (5) the repair, remodeling, maintenance, and restoration of tangible personal property, except:

(A) aircraft;

(B) a ship, boat, or other vessel, other than:

(i) a taxable boat or motor as defined by Section 160.001;

(ii) a sports fishing boat; or

(iii) any other vessel used for pleasure;

(C) the repair, maintenance, and restoration of a motor vehicle; and

1 (D) the repair, maintenance, creation, and
2 restoration of a computer program, including its development and
3 modification, not sold by the person performing the repair,
4 maintenance, creation, or restoration service;

5 (6) telecommunications services;

6 (7) credit reporting services;

7 (8) debt collection services;

8 (9) insurance services;

9 (10) information services;

10 (11) real property services;

11 (12) data processing services;

12 (13) real property repair and remodeling;

13 (14) security services;

14 (15) telephone answering services;

15 (16) Internet access service; ~~and~~

16 (17) a sale by a transmission and distribution
17 utility, as defined in Section 31.002, Utilities Code, of
18 transmission or delivery of service directly to an electricity
19 end-use customer whose consumption of electricity is subject to
20 taxation under this chapter; and

21 (18) ticket scalping.

22 SECTION 3. Section 151.051(b), Tax Code, is amended to read
23 as follows:

24 (b) The sales tax rate is 6.24 [~~6-1/4~~] percent of the sales
25 price of the taxable item sold.

26 SECTION 4. Section 151.202, Tax Code, is amended by adding
27 Subsection (c) to read as follows:

1 (c) An application that is filed electronically complies
2 with the signature requirement under Subsection (b).

3 SECTION 5. Section 151.359(j), Tax Code, is repealed.

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

9 SECTION 7. This Act takes effect September 1, 2015.