

By: Raymond

H.B. No. 3542

A BILL TO BE ENTITLED

AN ACT

relating to the sales and use tax exemption for certain data processing services.

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

SECTION 1. Section 151.351, Tax Code, is amended to read as follows:

Sec. 151.351. INFORMATION SERVICES AND DATA PROCESSING SERVICES. (a) Except as provided by Subsection (b), there ~~[There]~~ is exempted from the taxes imposed by this chapter 20 percent of the value of information services and data processing services.

(b) Data processing services are exempted from the taxes imposed by this chapter if the services are purchased in connection with an electronic visit verification system that electronically verifies and documents basic information relating to the delivery of health care services provided under the Medicaid program under Chapter 32, Human Resources Code, or the child health plan program under Chapter 62, Health and Safety Code.

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

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