

BILL ANALYSIS

H.B. 2562
By: Shine
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that tickets sold for the Super Bowl previously qualified for a sales tax exemption by virtue of the federal tax status of the National Football League (NFL) and contend that a statutory update is necessary to ensure continuity for future such events due to a change in that tax status. H.B. 2562 seeks to address this issue by expressly exempting an admission to the NFL championship game from sales and use taxation.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 2562 amends the Tax Code to specify that tangible personal property the consumption of which is exempt from sales and use taxes because that property will become an ingredient or component part of or is necessary or essential to and used or consumed in or during certain motion picture, video, or audio recordings is property used in such a manner in relation to a master recording. The bill exempts from sales and use taxation an admission to the National Football League championship game.

EFFECTIVE DATE

September 1, 2017.