

1-1 By: Davis of Harris (Senate Sponsor - Bettencourt) H.B. No. 2475
 1-2 (In the Senate - Received from the House May 5, 2017;
 1-3 May 9, 2017, read first time and referred to Committee on Finance;
 1-4 May 15, 2017, reported favorably by the following vote: Yeas 9,
 1-5 Nays 0; May 15, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa			X	
1-9 Bettencourt	X			
1-10 Birdwell	X			
1-11 Hancock	X			
1-12 Huffman			X	
1-13 Kolthorst	X			
1-14 Nichols	X			
1-15 Schwertner			X	
1-16 Seliger			X	
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson			X	
1-20 West	X			
1-21 Whitmire			X	

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to the sales and use tax exemption for certain amusement
 1-26 services.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 151.3101, Tax Code, is amended by adding
 1-29 Subsection (d) to read as follows:

1-30 (d) An amusement service remains exclusively provided under
 1-31 Subsection (a)(3) or (5) if an entity described by Subsection
 1-32 (a)(3) or (5) contracts with another entity not listed in or
 1-33 described by Subsection (a) to provide touring Broadway
 1-34 productions:

1-35 (1) subject to a contract with the other entity for:
 1-36 (A) a term of at least five years; and
 1-37 (B) at least five presentations each year; and
 1-38 (2) held at a location either owned by, or leased or
 1-39 licensed for a term of at least one year to, the contracting entity
 1-40 described by Subsection (a)(3) or (5).

1-41 SECTION 2. The change in law made by this Act does not
 1-42 affect taxes imposed before the effective date of this Act, and the
 1-43 law in effect before the effective date of this Act is continued in
 1-44 effect for purposes of the liability for and collection of those
 1-45 taxes.

1-46 SECTION 3. This Act takes effect September 1, 2017.

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