

By: Wray

H.B. No. 3549

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for certain cleaning services performed for a health care facility.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3502 to read as follows:

Sec. 151.3502. CLEANING SERVICES PERFORMED FOR HEALTH CARE FACILITY. (a) In this section, "health care facility" has the meaning assigned by Section 108.002, Health and Safety Code.

(b) The following are exempted from the taxes imposed by this chapter when performed for a health care facility:

(1) cleaning, janitorial, or custodial services performed inside the health care facility; or

(2) cleaning patient care equipment, tools, or devices.

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 immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this

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1 Act does not receive the vote necessary for immediate effect, this

2 Act takes effect September 1, 2017.