1-1 By: Perry   S.B. No. 1083
1-2   (In the Senate - Filed February 24, 2017; March 7, 2017,
1-3 read first time and referred to Committee on Finance;
1-4 March 29, 2017, reported adversely, with favorable Committee
1-5 Substitute by the following vote: Yeas 14, Nays 0; March 29, 2017,
1-6 sent to printer.)

1-7   COMMITTEE VOTE

1-8		Yea	Nay	Absent	PNV
1-9	Nelson	X			
1-10	Hinojosa	X			
1-11	Bettencourt	X			
1-12	Birdwell	X			
1-13	Hancock	X			
1-14	Huffman	X			
1-15	Kolkhorst	X			
1-16	Nichols	X			
1-17	Schwertner			X	
1-18	Seliger	X			
1-19	Taylor of Galveston	X			
1-20	Uresti	X			
1-21	Watson	X			
1-22	West	X			
1-23	Whitmire	X			

1-24 COMMITTEE SUBSTITUTE FOR S.B. No. 1083   By: Whitmire

1-25   A BILL TO BE ENTITLED
1-26   AN ACT

1-27 relating to the applicability of the sales and use tax to certain
1-28 insurance services.
1-29   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
1-30   SECTION 1. Section 151.0039(b), Tax Code, is amended to
1-31 read as follows:
1-32   (b) "Insurance service" does not include:
1-33   (1) insurance coverage for which a premium is paid or
1-34 commissions paid to insurance agents for the sale of insurance or
1-35 annuities; [or]
1-36   (2) a service performed on behalf of an insured by a
1-37 person licensed under Chapter 4102, Insurance Code; or
1-38   (3) a service performed by a certified public
1-39 accountancy firm, as that term is defined by Section 901.002,
1-40 Occupations Code, or on behalf of the firm by an owner, employee, or
1-41 affiliate of the firm, if less than one percent of the firm's total
1-42 revenue in the prior calendar year is from services in this state
1-43 that would otherwise constitute insurance service under Subsection
1-44 (a).
1-45   SECTION 2. The change in law made by this Act does not
1-46 affect tax liability accruing before the effective date of this
1-47 Act. That liability continues in effect as if this Act had not been
1-48 enacted, and the former law is continued in effect for the
1-49 collection of taxes due and for civil and criminal enforcement of
1-50 the liability for those taxes.
1-51   SECTION 3. This Act takes effect January 1, 2018.

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