

By: Birdwell

S.B. No. 1726

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the franchise tax rate applicable to certain taxable
3 entities that sell telephone prepaid calling cards.

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

5 SECTION 1. Section 171.002, Tax Code, is amended by adding
6 Subsection (c-2) to read as follows:

7 (c-2) For purposes of Subsection (c)(3), the provision of
8 telecommunications services does not include selling telephone
9 prepaid calling cards.

10 SECTION 2. This Act applies only to a report originally due
11 on or after the effective date of this Act.

12 SECTION 3. This Act takes effect January 1, 2018.