

By: Thompson of Harris, Anderson, Bohac,  
Farrar, Allen

H.B. No. 1965

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the sales and use tax exemption for certain amusement  
3 services.

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

5 SECTION 1. Section 151.3101, Tax Code, is amended by adding  
6 Subsection (b-1) and amending Subsection (c) to read as follows:

7 (b-1) An amusement service remains exclusively provided  
8 under Subsection (a)(3) or (5) if an entity described by Subsection  
9 (a)(3) or (5) contracts with another entity not listed in or  
10 described by Subsection (a) to provide touring theatrical  
11 productions:

12 (1) subject to a contract with the other entity for:

13 (A) a term of at least five years; and

14 (B) at least five presentations each year; and

15 (2) held at a location either owned by, or leased or  
16 licensed for a term of at least one year to, the contracting entity  
17 described by Subsection (a)(3) or (5).

18 (c) In this section:

19 (1) "Educational" [~~,"educational"]~~ organization"  
20 includes an entity described by Section 61.003(8) or (15),  
21 Education Code.

22 (2) "Theatrical production" means a live staged play,  
23 musical play, opera, or ballet.

24 SECTION 2. The change in law made by this Act does not

1 affect tax liability accruing before the effective date of this  
2 Act. That liability continues in effect as if this Act had not been  
3 enacted, and the former law is continued in effect for the  
4 collection of taxes due and for civil and criminal enforcement of  
5 the liability for those taxes.

6 SECTION 3. This Act takes effect September 1, 2019.