

AN ACT

relating to the sales and use tax exemption for certain amusement services.

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

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

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

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

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

(B) at least five presentations each year; and

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

(c) In this section:

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

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

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.

President of the Senate

Speaker of the House

I certify that H.B. No. 1965 was passed by the House on April 11, 2019, by the following vote: Yeas 143, Nays 3, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 1965 was passed by the Senate on May 15, 2019, by the following vote: Yeas 30, Nays 1.

Secretary of the Senate

APPROVED: _____

Date

Governor