

By: Geren

H.B. No. 3386

A BILL TO BE ENTITLED

AN ACT

1
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 (d) to read as follows:

7 (d) An amusement service is exclusively provided under
8 Subsection a(4) if the amusement service is provided at a
9 "designated facility" defined in Section [334.401](#), Local Government
10 Code, which is also a qualified project as defined in Section
11 [351.1015](#)(a)(5)(b), Tax Code.

12 SECTION 2. The change in law made by this Act does not
13 affect taxes imposed before the effective date of this Act, and the
14 law in effect before the effective date of this Act is continued in
15 effect for purposes of the liability for and collection of those
16 taxes.

17 SECTION 3. This Act takes effect October 1, 2019.