

By: Bettencourt

S.B. No. 1273

A BILL TO BE ENTITLED

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 (d) to read as follows:

(d) 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).

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

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