

1-1 By: Bettencourt S.B. No. 1273
 1-2 (In the Senate - Filed February 28, 2019; March 7, 2019,
 1-3 read first time and referred to Committee on Finance;
 1-4 March 19, 2019, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 13, Nays 0; March 19, 2019,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12			X	
1-13	X			
1-14	X			
1-15	X			
1-16			X	
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			

1-24 COMMITTEE SUBSTITUTE FOR S.B. No. 1273 By: Bettencourt

1-25 A BILL TO BE ENTITLED
 1-26 AN ACT

1-27 relating to the sales and use tax exemption for certain amusement
 1-28 services.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Section 151.3101, Tax Code, is amended by adding
 1-31 Subsection (b-1) and amending Subsection (c) to read as follows:

1-32 (b-1) An amusement service remains exclusively provided
 1-33 under Subsection (a)(3) or (5) if an entity described by Subsection
 1-34 (a)(3) or (5) contracts with another entity not listed in or
 1-35 described by Subsection (a) to provide touring theatrical
 1-36 productions:

1-37 (1) subject to a contract with the other entity for:
 1-38 (A) a term of at least five years; and
 1-39 (B) at least five presentations each year; and
 1-40 (2) held at a location either owned by, or leased or
 1-41 licensed for a term of at least one year to, the contracting entity
 1-42 described by Subsection (a)(3) or (5).

1-43 (c) In this section:

1-44 (1) "Educational~~[, — "educational]~~ organization"
 1-45 includes an entity described by Section 61.003(8) or (15),
 1-46 Education Code.

1-47 (2) "Theatrical production" means a live staged play,
 1-48 musical play, opera, or ballet.

1-49 SECTION 2. The change in law made by this Act does not
 1-50 affect tax liability accruing before the effective date of this
 1-51 Act. That liability continues in effect as if this Act had not been
 1-52 enacted, and the former law is continued in effect for the
 1-53 collection of taxes due and for civil and criminal enforcement of
 1-54 the liability for those taxes.

1-55 SECTION 3. This Act takes effect September 1, 2019.

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