

By: Hughes

S.B. No. 2376

A BILL TO BE ENTITLED

AN ACT

relating to the collection of sales and use tax by providers of certain services.

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

SECTION 1. Section 321.203(j), Tax Code, is amended to read as follows:

(j) The sale of services delivered through an on-site satellite receiver or transmitter or through a cable system is consummated at the point of delivery to the consumer. A seller who provides such a service shall determine for each consumer served what amount of tax is required to be collected for that service and may collect only that amount.

SECTION 2. Section 323.203(j), Tax Code, is amended to read as follows:

(j) The sale of services delivered through an on-site satellite receiver or transmitter or through a cable system is consummated at the point of delivery to the consumer. A seller who provides such a service shall determine for each consumer served what amount of tax is required to be collected for that service and may collect only that amount.

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