By:  Goldman H.B. No. 4401

A BILL TO BE ENTITLED

AN ACT

relating to the repeal of certain state and local taxes, including occupation taxes.

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

ARTICLE 1. REPEALED PROVISIONS

SECTION 1.01.  OCCUPATIONS CODE. (a) The following provisions of the Occupations Code are repealed:

(1)  Title 13, Subtitle D, Chapter 2153, Subchapter I; and

(2)  Section 2153.451.

(b)  The repeal of a provision by this section does not affect tax liability accruing before the effective date of this article. That liability continues in effect as if this article had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil enforcement of the liability for those taxes.

SECTION 1.02.  EFFECTIVE DATE OF ARTICLE. This article takes effect September 30, 2021.