

By: Talarico

H.B. No. 4261

A BILL TO BE ENTITLED

AN ACT

relating to the location at which a sale is consummated for purposes of local sales and use taxes.

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

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

(a) A sale of a taxable item occurs within the municipality in which the sale is consummated. A sale is consummated as provided by this section regardless of the place where transfer of title or possession occurs and regardless of the method the purchaser uses to communicate the order to the retailer.

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

(a) A sale of a taxable item occurs within the county in which the sale is consummated. A sale is consummated as provided by this section regardless of the place where transfer of title or possession occurs and regardless of the method the purchaser uses to communicate the order to the retailer.

SECTION 3. The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

1 SECTION 4. This Act takes effect October 1, 2021.