

BILL ANALYSIS

Senate Research Center

S.B. 65
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Finance
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Enrolled

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Because public universities are exempt from the sales tax, they do not charge it to their students for academic transcript transactions. By contrast, as non-governmental bodies private universities are required to collect sales taxes in the same situation.

S.B. 65 would exempt a transaction for an academic transcript at a private university from the sale tax. This change would ensure that students and graduates from all universities are treated equally when requesting their transcripts.

S.B. 65 amends current law relating to excluding the furnishing of an academic transcript from the definition of "information service" for purposes of sales and use taxes.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 151.0038, Tax Code, by adding Subsection (c) to provide that "information service" does not include the furnishing of an academic transcript.

SECTION 2. Provides that the change in law made by this Act does not affect tax liability accruing before the effective date of this Act. Provides that 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.

SECTION 3. Effective date: October 1, 2023.