88R601 RDS-F

By:  Noble, Meyer, Lambert, Cook H.B. No. 105

A BILL TO BE ENTITLED

AN ACT

relating to excluding the furnishing of an academic transcript from the definition of "information service" for purposes of sales and use taxes.

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

SECTION 1.  Section 151.0038, Tax Code, is amended by adding Subsection (c) to read as follows:

(c)  "Information service" does not include the furnishing of an academic transcript.

SECTION 2.  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.

SECTION 3.  This Act takes effect October 1, 2023.