

By: Button

H.B. No. 3358

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the amount of the refund to which certain persons are
3 entitled of sales and use taxes imposed on tangible personal
4 property used to provide cable television services, Internet access
5 service, or telecommunications service.

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

7 SECTION 1. Section 151.3186, Tax Code, is amended by adding
8 Subsection (d-1) to read as follows:

9 (d-1) This subsection applies only to the 2024, 2025, 2026,
10 2027, 2028, and 2029 calendar years. Notwithstanding Subsection
11 (d), the amount of the refund to which a provider or subsidiary, as
12 described by Subsection (b)(1), is entitled under this section for
13 a calendar year to which this subsection applies is equal to the
14 amount of tax paid by the provider or subsidiary during the calendar
15 year on property eligible for a refund under this section. This
16 subsection expires January 1, 2034.

17 SECTION 2. This Act takes effect September 1, 2023.