

By: Hughes

S.B. No. 1053

A BILL TO BE ENTITLED

AN ACT

relating to the definition of marketplace seller for purposes of sales and use taxes.

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

SECTION 1. Section 151.0242(a)(3), Tax Code, is amended to read as follows:

(3) "Marketplace seller" means a seller, other than the marketplace provider or its affiliate as defined by Section 1.002, Business Organizations Code, who makes a sale of a taxable item through a marketplace.

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 September 1, 2023.