

1-1 By: Hughes S.B. No. 1053
 1-2 (In the Senate - Filed February 21, 2023; March 3, 2023,
 1-3 read first time and referred to Committee on Finance;
 1-4 April 4, 2023, reported favorably by the following vote: Yeas 17,
 1-5 Nays 0; April 4, 2023, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			
1-24	X			

1-25 A BILL TO BE ENTITLED
 1-26 AN ACT

1-27 relating to the definition of marketplace seller for purposes of
 1-28 sales and use taxes.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Section [151.0242](#)(a)(3), Tax Code, is amended to
 1-31 read as follows:

1-32 (3) "Marketplace seller" means a seller, other than
 1-33 the marketplace provider or its affiliate as defined by Section
 1-34 [1.002](#), Business Organizations Code, who makes a sale of a taxable
 1-35 item through a marketplace.

1-36 SECTION 2. The change in law made by this Act does not
 1-37 affect tax liability accruing before the effective date of this
 1-38 Act. That liability continues in effect as if this Act had not been
 1-39 enacted, and the former law is continued in effect for the
 1-40 collection of taxes due and for civil and criminal enforcement of
 1-41 the liability for those taxes.

1-42 SECTION 3. This Act takes effect September 1, 2023.

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