

By: Hughes

S.B. No. 1218

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

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