

By: Wentworth

S.B. No. 1705

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of certain taxing entities to repeal the
3 local sales and use tax exemption for telecommunications services.

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

5 SECTION 1. Section 322.109(d), Tax Code, is amended to read
6 as follows:

7 (d) The governing board of a taxing entity created under
8 Chapter 451, Transportation Code, may not repeal the application of
9 the exemption provided by Subsection (a) unless the repeal is first
10 approved by a majority vote of a committee created under Section
11 451.061(d), Transportation Code [~~of the members of the governing~~
12 ~~body of each municipality that created the taxing entity~~]. A
13 reinstatement of the exemption must be approved in the same manner.

14 SECTION 2. This Act takes effect immediately if it receives
15 a vote of two-thirds of all the members elected to each house, as
16 provided by Section 39, Article III, Texas Constitution. If this
17 Act does not receive the vote necessary for immediate effect, this
18 Act takes effect September 1, 2003.