

1-1 By: Bonnen of Galveston (Senate Sponsor - Perry) H.B. No. 1841
 1-2 (In the Senate - Received from the House May 4, 2015;
 1-3 May 6, 2015, read first time and referred to Committee on Finance;
 1-4 May 22, 2015, reported favorably by the following vote: Yeas 11,
 1-5 Nays 0; May 22, 2015, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Eltife	X			
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolthorst			X	
1-14 Nichols			X	
1-15 Schwertner	X			
1-16 Seliger			X	
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire			X	

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to the applicability of the sales and use tax to certain
 1-26 insurance services.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 151.0039, Tax Code, is amended to read as
 1-29 follows:

1-30 Sec. 151.0039. "INSURANCE SERVICE". (a) Except as
 1-31 provided in Subsection (b), "insurance [~~Insurance~~] service" means
 1-32 insurance loss or damage appraisal, insurance inspection,
 1-33 insurance investigation, insurance actuarial analysis or research,
 1-34 insurance claims adjustment or claims processing, or insurance loss
 1-35 prevention service.

1-36 (b) "Insurance service" does not include:

1-37 (1) insurance coverage for which a premium is paid or
 1-38 commissions paid to insurance agents for the sale of insurance or
 1-39 annuities;

1-40 (2) a service performed on behalf of an insured by a
 1-41 person licensed under Chapter 4102, Insurance Code; or

1-42 (3) a service provided by a person certified as a
 1-43 public accountant under Chapter 901, Occupations Code.

1-44 SECTION 2. The change in law made by this Act does not
 1-45 affect taxes imposed before the effective date of this Act, and the
 1-46 law in effect before the effective date of this Act is continued in
 1-47 effect for purposes of the liability for and collection of those
 1-48 taxes.

1-49 SECTION 3. This Act takes effect October 1, 2015.

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