

1-1 By: Bettencourt S.B. No. 752
1-2 (In the Senate - Filed February 24, 2015; February 25, 2015,
1-3 read first time and referred to Committee on Finance;
1-4 March 17, 2015, reported favorably by the following vote: Yeas 15,
1-5 Nays 0; March 17, 2015, sent to printer.)

1-6 COMMITTEE VOTE

1-7	Yea	Nay	Absent	PNV
1-8	Nelson	X		
1-9	Hinojosa	X		
1-10	Bettencourt	X		
1-11	Eltife	X		
1-12	Hancock	X		
1-13	Huffman	X		
1-14	Kolkhorst	X		
1-15	Nichols	X		
1-16	Schwertner	X		
1-17	Seliger	X		
1-18	Taylor of Galveston	X		
1-19	Uresti	X		
1-20	Watson	X		
1-21	West	X		
1-22	Whitmire	X		

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

1-25 relating to the repeal of the inheritance tax and the tax on
1-26 combative sports events.

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

1-28 SECTION 1. The following are repealed:

- 1-29 (1) Sections 2052.151 and 2052.152, Occupations Code;
1-30 (2) the heading to Subchapter D, Chapter 2052,
1-31 Occupations Code; and
1-32 (3) Chapter 211, Tax Code.

1-33 SECTION 2. Section 124.001(3), Estates Code, is amended to
1-34 read as follows:

1-35 (3) "Estate tax" means any estate, inheritance, or
1-36 death tax levied or assessed on the property of a decedent's estate
1-37 because of the death of a person and imposed by federal, state,
1-38 local, or foreign law, including the federal estate tax and the
1-39 inheritance tax imposed by former Chapter 211, Tax Code, and
1-40 including interest and penalties imposed in addition to those
1-41 taxes. The term does not include a tax imposed under Section
1-42 2701(d)(1)(A), Internal Revenue Code of 1986 (26 U.S.C. Section
1-43 2701(d)).

1-44 SECTION 3. Section 2052.102(b), Occupations Code, is
1-45 amended to read as follows:

1-46 (b) An application must be accompanied by:

1-47 (1) a license fee in an amount set by the commission;
1-48 and

1-49 (2) a surety bond[+
1-50 [(A)] subject to approval by the executive
1-51 director[+and
1-52 [(B)] conditioned on the applicant's payment of
1-53 the tax imposed under Section 2052.151].

1-54 SECTION 4. Section 2052.153, Occupations Code, is
1-55 transferred to Subchapter C, Chapter 2052, Occupations Code,
1-56 redesignated as Section 2052.1135, Occupations Code, and amended to
1-57 read as follows:

1-58 Sec. 2052.1135 [2052.153]. CLOSED CIRCUIT TELECAST. A
1-59 person exhibiting a simultaneous telecast of a live, spontaneous,
1-60 or current combative sports event on a closed circuit telecast that
1-61 occurs in Texas in which a fee is charged for admission to the

2-1 exhibition[+
 2-2 [~~(1)~~] must:
 2-3 (1) [~~(A)~~] be a promoter; and
 2-4 (2) [~~(B)~~] obtain a permit for each telecast
 2-5 exhibited[+ and
 2-6 [~~(2)~~] shall comply with the tax provisions of Sections
 2-7 [2052.151](#) and [2052.152](#)].
 2-8 SECTION 5. The changes in law made by this Act do not affect
 2-9 tax liability accruing before the effective date of this Act. That
 2-10 liability continues in effect as if this Act had not been enacted,
 2-11 and the former law is continued in effect for the collection of
 2-12 taxes due and for civil and criminal enforcement of the liability
 2-13 for those taxes.
 2-14 SECTION 6. This Act takes effect September 1, 2015.

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