

By: Davis of Harris

H. B. No. 2475

A BILL TO BE ENTITLED

# 1 AN ACT

2 relating to the sales and use tax exemption for certain amusement  
3 services.

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

5 SECTION 1. Section 151.3101, Tax Code, is amended by adding  
6 Subsection (d) to read as follows:

7           (d) An amusement service remains exclusively provided under  
8 Subsection (a)(3) or (5) if an entity described by Subsection  
9 (a)(3) or (5) contracts with another entity not listed in or  
10 described by Subsection (a) to provide touring Broadway  
11 productions:

12 (1) subject to a contract with the other entity for:

13 (A) a term of at least five years; and

14 (B) at least five presentations each year; and

18 SECTION 2. The change in law made by this Act does not  
19 affect taxes imposed before the effective date of this Act, and the  
20 law in effect before the effective date of this Act is continued in  
21 effect for purposes of the liability for and collection of those  
22 taxes.

23 SECTION 3. This Act takes effect September 1, 2017.