

1-1 By: Thompson of Harris, et al. H.B. No. 1965
 1-2 (Senate Sponsor - Bettencourt)
 1-3 (In the Senate - Received from the House April 11, 2019;
 1-4 April 16, 2019, read first time and referred to Committee on
 1-5 Finance; May 7, 2019, reported favorably by the following vote:
 1-6 Yeas 15, Nays 0; May 7, 2019, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			

1-24 A BILL TO BE ENTITLED
 1-25 AN ACT

1-26 relating to the sales and use tax exemption for certain amusement
 1-27 services.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 151.3101, Tax Code, is amended by adding
 1-30 Subsection (b-1) and amending Subsection (c) to read as follows:

1-31 (b-1) An amusement service remains exclusively provided
 1-32 under Subsection (a)(3) or (5) if an entity described by Subsection
 1-33 (a)(3) or (5) contracts with another entity not listed in or
 1-34 described by Subsection (a) to provide touring theatrical
 1-35 productions:

1-36 (1) subject to a contract with the other entity for:
 1-37 (A) a term of at least five years; and
 1-38 (B) at least five presentations each year; and
 1-39 (2) held at a location either owned by, or leased or
 1-40 licensed for a term of at least one year to, the contracting entity
 1-41 described by Subsection (a)(3) or (5).

1-42 (c) In this section:

1-43 (1) "Educational [~~,"educational]~~ organization"
 1-44 includes an entity described by Section 61.003(8) or (15),
 1-45 Education Code.

1-46 (2) "Theatrical production" means a live staged play,
 1-47 musical play, opera, or ballet.

1-48 SECTION 2. The change in law made by this Act does not
 1-49 affect tax liability accruing before the effective date of this
 1-50 Act. That liability continues in effect as if this Act had not been
 1-51 enacted, and the former law is continued in effect for the
 1-52 collection of taxes due and for civil and criminal enforcement of
 1-53 the liability for those taxes.

1-54 SECTION 3. This Act takes effect September 1, 2019.

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