

1-1 By: Schwertner, Seliger S.B. No. 1214
 1-2 (In the Senate - Filed February 27, 2019; March 7, 2019,
 1-3 read first time and referred to Committee on Finance;
 1-4 April 8, 2019, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 15, Nays 0; April 8, 2019,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8 Nelson	X			
1-9 Hinojosa	X			
1-10 Bettencourt	X			
1-11 Birdwell	X			
1-12 Campbell	X			
1-13 Flores	X			
1-14 Hancock	X			
1-15 Huffman	X			
1-16 Kolthorst	X			
1-17 Nichols	X			
1-18 Perry	X			
1-19 Taylor	X			
1-20 Watson	X			
1-21 West	X			
1-22 Whitmire	X			

1-24 COMMITTEE SUBSTITUTE FOR S.B. No. 1214 By: Birdwell

1-25 A BILL TO BE ENTITLED
 1-26 AN ACT

1-27 relating to the sales and use tax exemption for certain aircraft.
 1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
 1-29 SECTION 1. Section 151.328(h), Tax Code, is amended to read
 1-30 as follows:
 1-31 (h) For purposes of the exemption under Subsection (a)(5),
 1-32 an aircraft is considered to be for use exclusively in connection
 1-33 with an agricultural use if 95 percent of the use of the aircraft is
 1-34 for a purpose described by Subsections (a)(5)(A)-(F). Intrastate
 1-35 travel [~~Travel of less than 30 miles each way~~] to a location to
 1-36 perform a service described by Subsections (a)(5)(A)-(F) does not
 1-37 disqualify an aircraft from the exemption under Subsection (a)(5).
 1-38 A person who claims an exemption under Subsection (a)(5) must
 1-39 maintain and make available to the comptroller flight records for
 1-40 all uses of the aircraft.
 1-41 SECTION 2. The change in law made by this Act does not
 1-42 affect tax liability accruing before the effective date of this
 1-43 Act. That liability continues in effect as if this Act had not been
 1-44 enacted, and the former law is continued in effect for the
 1-45 collection of taxes due and for civil and criminal enforcement of
 1-46 the liability for those taxes.
 1-47 SECTION 3. This Act takes effect September 1, 2019.

1-48 * * * * *