

CHAPTER 208

H.B. No. 2048

An Act relating to certain local sales and use taxes on amusement services.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Paragraph (1), Subdivision B, Section 6, Local Sales and Use Tax Act (Article 1066c, Vernon's Texas Civil Statutes), is amended by adding Subparagraph (f) to read as follows:

(f) Tax due on the sale of an amusement service is allocated to the city in which the performance or other delivery of the service takes place.

SECTION 2. Subdivision (c), Subsection (B), Section 11B, Chapter 141, Acts of the 63rd Legislature, Regular Session, 1973 (Article 1118x, Vernon's Texas Civil Statutes), is amended by adding Paragraph (7) to read as follows:

(7) Tax due on the sale of an amusement service is allocated to the transit authority in which the performance or other delivery of the service takes place.

SECTION 3. Subdivision (2), Subsection (f), Section 16, Chapter 683, Acts of the 66th Legislature, 1979 (Article 1118y, Vernon's Texas Civil Statutes), is amended by adding Paragraph (G) to read as follows:

(G) Tax due on the sale of an amusement service is allocated to the transit authority in which the performance or other delivery of the service takes place.

SECTION 4. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed by the House on April 18, 1985, by a non-record vote; passed by the Senate on May 9, 1985, by the following vote: Yeas 31, Nays 0.

Approved: May 24, 1985

Effective: August 26, 1985