

CHAPTER 446

H.B. No. 133

AN ACT

relating to the application of local sales and use taxes to cable television services.

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

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

(g) For the purpose of determining the proper local sales and use tax, the sale of cable television services is consummated at the point of delivery to the consumer.

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 (8) to read as follows:

(8) For the purpose of determining the proper local sales and use tax, the sale of cable television services is consummated at the point of delivery to the consumer.

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

(H) For the purpose of determining the proper local sales and use tax, the sale of cable television services is consummated at the point of delivery to the consumer.

SECTION 4. Subdivision (1), Subsection (B), Section 26, County Sales and Use Tax Act (Article 2353e, Vernon's Texas Civil Statutes), is amended by adding Paragraph (h) to read as follows:

(h) For the purpose of determining the proper local sales and use tax, the sale of cable television services is consummated at the point of delivery to the consumer.

SECTION 5. Section 8(g), Article 1118z, Revised Statutes, is amended by adding Subdivision (6) to read as follows:

(6) For the purpose of determining the proper local sales and use tax, the sale of cable television services is consummated at the point of delivery to the consumer.

SECTION 6. This Act takes effect September 1, 1987, and applies to the first regular monthly billing cycle of a retailer selling cable television services that begins on or after that date. The allocation of local sales tax revenue from regular monthly billing cycle beginning before that date is governed by the law in effect before the effective date of this Act.

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SECTION 7. 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 May 8, 1987, by a non-record vote. Passed by the Senate on May 21, 1987, by a viva-voce vote.

Approved June 17, 1987.

Effective Sept. 1, 1987.