

CHAPTER 378

H.B. No. 1606

AN ACT

relating to exempting newspapers and magazines from the sales and use tax.

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

SECTION 1. Section 151.319, Tax Code, is amended by adding Subsection (a) to read as follows:

1881

*(a) A newspaper sold or distributed by individual copy or by subscription is exempted from the taxes imposed by this chapter.*

SECTION 2. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.320 to read as follows:

*Sec. 151.320. MAGAZINES. (a) Subscriptions to magazines that are sold for a semiannual or longer period and are entered as second class mail are exempted from the taxes imposed by this chapter.*

*(b) "Magazine" means a publication that is usually paperbacked and sometimes illustrated, that appears at a regular interval, and that contains stories, articles, and essays by various writers and advertisements.*

SECTION 3. This Act takes effect October 1, 1987.

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 May 5, 1987, by a non-record vote; and that the House concurred in Senate amendments to H.B. No. 1606 on June 1, 1987, by a non-record vote. Passed by the Senate, with amendments, on May 30, 1987, by the following vote: Yeas 21, Nays 7.

Approved June 16, 1987.

Effective Oct. 1, 1987.