

By: Sheets

H.B. No. 1129

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from the attorney occupation tax for attorneys exclusively offering pro bono legal services.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 191.144, Tax Code, is amended to read as follows:

Sec. 191.144. EXEMPTIONS. The tax imposed by this subchapter does not apply to:

- (1) an attorney who is 70 years of age or older; ~~[or]~~
- (2) an attorney who has assumed inactive status under rules governing the licensing of attorneys in this state; or
- (3) an attorney who provides only pro bono legal services for which the attorney does not receive compensation.

SECTION 2. The change in law made by this Act does not affect taxes imposed before the effective date of this Act, and the law in effect before the effective date of this Act is continued in effect for purposes of the liability for and collection of those taxes.

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2015.