

By: Seliger

S.B. No. 1226

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for certain equipment used for digital audio broadcasting.

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

SECTION 1. Section 151.3185, Tax Code, is amended by adding Subsection (g) to read as follows:

(g) Tangible personal property that is sold to an entity to which 47 C.F.R. Section 73.404(a) applies is exempt from the taxes imposed by this chapter if the property is necessary to provide the broadcast service described by 47 C.F.R. Section 73.403 or 73.404.

SECTION 2. The amendment made by this Act to Section 151.3185, Tax Code, is a clarification of existing law and does not imply that Section 151.3185, Tax Code, before the amendment made by this Act, may be construed as inconsistent with Section 151.3185, Tax Code, as amended by this Act.

SECTION 3. This Act takes effect September 1, 2015.