

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 change in law made by this Act does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection and enforcement of those taxes.

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

H.B. No. 2507

President of the Senate

Speaker of the House

I certify that H.B. No. 2507 was passed by the House on May 6, 2015, by the following vote: Yeas 130, Nays 14, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2507 was passed by the Senate on May 20, 2015, by the following vote: Yeas 26, Nays 3, 1 present, not voting.

Secretary of the Senate

APPROVED: _____

Date

Governor