

84R10364 ADM-F

By: Parker

H.B. No. 2199

A BILL TO BE ENTITLED  
AN ACT

relating to the amount of a sales and use tax refund for tangible personal property used to provide cable television service, Internet access service, or telecommunications services.

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

SECTION 1. Section 151.3186(d), Tax Code, is amended to read as follows:

(d) The amount of the refund to which a provider or subsidiary, as described by Subsection (b)(1), is entitled under this section for a calendar year is equal to:

(1) the amount of the tax paid by the provider or subsidiary during the calendar year on property eligible for a refund under this section, if the total amount of tax paid by all providers and subsidiaries described by Subsection (b)(1) that are eligible for a refund under this section is not more than \$150 [~~\$50~~] million for the calendar year; or

(2) a pro rata share of \$150 [~~\$50~~] million, if the total amount of tax paid by all providers and subsidiaries described by Subsection (b)(1) that are eligible for a refund under this section is more than \$150 [~~\$50~~] million for the calendar year.

SECTION 2. This Act takes effect September 1, 2015.