

By: Carona

S.B. No. 158

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the average price below which a newspaper is exempt from
3 the sales tax.

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

5 SECTION 1. Subsection (f), Section 151.319, Tax Code, is
6 amended to read as follows:

7 (f) In this section, "newspaper" means a publication that is
8 printed on newsprint, the average sales price of which for each copy
9 over a 30-day period does not exceed \$3 [~~\$1.50~~], and that is printed
10 and distributed at a daily, weekly, or other short interval for the
11 dissemination of news of a general character and of a general
12 interest. "Newspaper" does not include a magazine, handbill,
13 circular, flyer, sales catalog, or similar printed item unless the
14 printed item is printed for distribution as a part of a newspaper
15 and is actually distributed as a part of a newspaper. For the
16 purposes of this section, an advertisement is news of a general
17 character and of a general interest. Notwithstanding any other
18 provision of this subsection, "newspaper" includes:

19 (1) a publication containing articles and essays of
20 general interest by various writers and advertisements that is
21 produced for the operator of a licensed and certified carrier of
22 persons and distributed by the operator to its customers during
23 their travel on the carrier; and

24 (2) a publication for the dissemination of news of a

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1 general character and of a general interest that is printed on
2 newsprint and distributed to the general public free of charge at a
3 daily, weekly, or other short interval.

4 SECTION 2. The change in law made by this Act does not
5 affect taxes imposed before the effective date of this Act. Taxes
6 imposed before the effective date of this Act are governed by the
7 law in effect when the taxes were imposed, and that law is continued
8 in effect for purposes of the liability for and collection of those
9 taxes.

10 SECTION 3. This Act takes effect July 1, 2013, if it
11 receives a vote of two-thirds of all the members elected to each
12 house, as provided by Section 39, Article III, Texas Constitution.
13 If this Act does not receive the vote necessary for effect on that
14 date, this Act takes effect October 1, 2013.