

**SALES, EXCISE AND USE TAX—EXEMPTIONS—
MOTION PICTURES****CHAPTER 380****H. B. No. 1262**

An Act relating to the exemption of leasing or licensing motion picture films from the taxes imposed by the Limited Sales, Excise and Use Tax Act; amending Section (Z), Article 20.04, Title 122A, Taxation—General, Revised Civil Statutes of Texas, 1925, as amended.

Be it enacted by the Legislature of the State of Texas:

Section 1. Section (Z), Article 20.04, Title 122A, Taxation—General, Revised Civil Statutes of Texas, 1925, as amended, is amended⁴³ to read as follows:

“(Z) There are exempted from the taxes imposed by this Chapter the receipts from the leasing or licensing of motion picture films of any kind to or by motion picture theatres and to or by licensed television stations.”

Sec. 2. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed by the House on May 16, 1977: Yeas 107, Nays 34, 2 present, not voting; passed by the Senate on May 25, 1977: Yeas 28, Nays 1.
Approved June 10, 1977.
Effective June 10, 1977.

OBSCENITY—USE OF MINORS**CHAPTER 381****H. B. No. 1269**

An Act relating to selling, commercially distributing, commercially exhibiting, or possessing for sale, commercial distribution, or commercial exhibition certain obscene material; amending Chapter 43, Penal Code, as amended, by adding Section 43.25; providing a penalty.

Be it enacted by the Legislature of the State of Texas:

Section 1. Chapter 43, Penal Code, as amended, is amended by adding⁴⁴ Section 43.25 to read as follows:

“Sec. 43.25. **Commercial Obscenity Involving Person Under 17 Years of Age**

“(a) A person commits an offense if, knowing the content of the material, he sells, commercially distributes, commercially exhibits, or pos-

43. V.A.T.S. Tax.—Gen. art. 20.04, § (Z). 44. V.T.C.A. Penal Code, § 13.25.