(e) An offense under this section is a felony of the first degree if it is shown on the trial of the offense that the offense resulted in the death of a person.

SECTION 2. The change in law made by this Act applies only to an offense committed on or after the effective date of this Act. An offense committed before the effective date of this Act is covered by the law in effect on the date the offense was committed, and the former law is continued in effect for that purpose. For purposes of this section, an offense was committed before the effective date of this Act if any element of the offense occurred before that date.

SECTION 3. This Act takes effect September 1, 2013.

Passed by the House on April 10, 2013: Yeas 143, Nays 1, 2 present, not voting; the House concurred in Senate amendments to H.B. No. 38 on May 24, 2013: Yeas 115, Nays 25, 2 present, not voting; passed by the Senate, with amendments, on May 22, 2013: Yeas 31, Nays 0.

Approved June 14, 2013.

Effective September 1, 2013.

CHAPTER 844

H.B. No. 78

AN ACT

relating to the exemption from the sales and use tax for certain coins and precious metals.

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

SECTION 1. Section 151.336, Tax Code, is amended to read as follows:

Sec. 151.336. CERTAIN COINS AND PRECIOUS METALS. [(a)] The sale of gold, silver, or numismatic coins or of platinum, gold, or silver bullion is exempted from the taxes [sales tax] imposed by this chapter [Subchapter G] at any sale to a person in which the total sales price of all of the items sold equals $1,000 or more.

[(b) An item exempt under Subsection (a) is exempt from the use tax imposed by Subchapter D to the purchaser until the item is subsequently transferred.]

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 of taxes due and for civil and criminal enforcement of the liability for those taxes.

SECTION 3. This Act takes effect October 1, 2013.

Passed by the House on May 6, 2013: Yeas 144, Nays 2, 1 present, not voting; passed by the Senate on May 22, 2013: Yeas 31, Nays 0.

Approved June 14, 2013.

Effective October 1, 2013.

CHAPTER 845

H.B. No. 138

AN ACT

relating to funding for certain commercial service airport projects.

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

SECTION 1. Subchapter C, Chapter 21, Transportation Code, is amended by adding Section 21.115 to read as follows:

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