Ch. 1361  83rd LEGISLATURE—REGULAR SESSION

CHAPTER 1361

S.B. No. 1533

AN ACT
relating to municipal sales and use tax remittances by certain retailers.

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

SECTION 1. Subdivision (3), Subsection (a), Section 321.002, Tax Code, is amended to read as follows:

(3)(A) “Place of business of the retailer” means an established outlet, office, or location operated by the retailer or the retailer’s agent or employee for the purpose of receiving orders for taxable items and includes any location at which three or more orders are received by the retailer during a calendar year. A warehouse, storage yard, or manufacturing plant is not a “place of business of the retailer” unless at least three orders are received by the retailer during the calendar year at the warehouse, storage yard, or manufacturing plant.

(B) An outlet, office, facility, or any location that contracts with a retail or commercial business to process for that business invoices, purchase orders, bills of lading, or other equivalent records onto which sales tax is added, including an office operated for the purpose of buying and selling taxable goods to be used or consumed by the retail or commercial business, is not a “place of business of the retailer” if the comptroller determines that the outlet, office, facility, or location functions or exists to avoid the tax legally due under this chapter or exists solely to rebate a portion of the tax imposed by this chapter to the contracting business. An outlet, office, facility, or location does not exist to avoid the tax legally due under this chapter or solely to rebate a portion of the tax imposed by this chapter if the outlet, office, facility, or location provides significant business services, beyond processing invoices, to the contracting business, including logistics management, purchasing, inventory control, or other vital business services.

(C) Notwithstanding any other provision of this subdivision, a kiosk is not a “place of business of the retailer.” In this subdivision, “kiosk” means a small stand-alone area or structure that:

(i) is used solely to display merchandise or to submit orders for taxable items from a data entry device, or both;

(ii) is located entirely within a location that is a place of business of another retailer, such as a department store or shopping mall; and

(iii) at which taxable items are not available for immediate delivery to a customer.

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 September 1, 2013.

Passed the Senate on April 29, 2013: Yeas 31, Nays 0; passed the House on May 22, 2013: Yeas 148, Nays 0, two present not voting.

Approved June 14, 2013.

Effective September 1, 2013.

CHAPTER 1362

S.B. No. 1585

AN ACT
relating to the authority of certain counties to impose a county hotel occupancy tax.

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