

BILL ANALYSIS

Senate Research Center
77R3144 SMJ-D

S.B. 615
By: Harris
Finance
2/13/2001
As Filed

DIGEST AND PURPOSE

Currently, private investigators must collect sales tax on any goods or services provided for the client which are defined as “security services,” including expense related services for which sales tax has already been collected by the state, such as airplane tickets and hotel rooms. As proposed, S.B. 615 changes the definition of “security services” to exclude charges for services or expenses that have already been taxed.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 151.0075, Tax Code, redefining “security service”.

SECTION 2. Effective date: July 1, 2001 or October 1, 2001.
Makes application of this Act prospective.