

1 AN ACT

2 relating to imposition of local sales and use taxes on certain  
3 taxable items shipped outside a transit authority.

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

5 SECTION 1. The following provisions of the Tax Code are  
6 repealed:

7 (1) Section 322.105(d); and

8 (2) Section 322.107.

9 SECTION 2. The change in law made by this Act does not  
10 affect tax liability accruing before the effective date of this  
11 Act. That liability continues in effect as if this Act had not been  
12 enacted, and the former law is continued in effect for the  
13 collection of taxes due and for civil and criminal enforcement of  
14 the liability for those taxes.

15 SECTION 3. This Act takes effect September 1, 2007.

David Newkirk

President of the Senate

Jim Caddick

Speaker of the House

I certify that H.B. No. 142 was passed by the House on April 18, 2007, by the following vote: Yeas 135, Nays 0, 1 present, not voting; and that the House concurred in Senate amendments to H.B. No. 142 on May 23, 2007, by the following vote: Yeas 145, Nays 0, 2 present, not voting.

Robert Haney

Chief Clerk of the House

I certify that H.B. No. 142 was passed by the Senate, with amendments, on May 21, 2007, by the following vote: Yeas 31, Nays 0.

Atsuy Spaw

Secretary of the Senate

APPROVED: 15 JUN 07

Date

Rick Perry

Governor

FILED IN THE OFFICE OF THE  
SECRETARY OF STATE

6 PM O'CLOCK

JUN 15 2007

Roger Williams  
Secretary of State