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Chapter 151 Limited Sales, Excise, and Use Tax

Subchapter A General Provisions

Tex. Tax Code Ann. § 151.0039 "Insurance service."

§ 151. 0039 -- "Insurance service."

(a) Except as provided in Subsection (b), "insurance service" means insurance loss or damage appraisal, insurance inspection, insurance investigation, insurance actuarial analysis or research, insurance claims adjustment or claims processing, or insurance loss prevention service.

(b) "Insurance service" does not include:

(1)

insurance coverage for which a premium is paid or commissions paid to insurance agents for the sale of insurance or annuities;

(2)

a service performed on behalf of an insured by a person licensed under Chapter 4102, Insurance Code;

(3)

a service performed by a certified public accountancy firm, if less than one percent of the firm's total revenue in the prior calendar year is from services in this state that would otherwise constitute insurance service under Subsection (a); or

(4)

a service performed on behalf of a certified public accountancy firm by an owner of the firm or a member of the firm's affiliated group, if less than one percent of the owner's or member's total revenue

in the prior calendar year is from services in this state that would otherwise constitute insurance service under Subsection (a).

(c) In this section:

(1)

"Affiliated group" has the meaning assigned by Section 171.0001.

(2)

"Certified public accountancy firm" has the meaning assigned by Section 901.002, Occupations Code.

(§ 151. 0039 enacted by L. 1987, 2nd C.S., c. 5, art. 1, pt. 4, § 6; amended by L. 2015, c. 748, § 1; L. 2017, c. 68, § 1.)