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Title 2 STATE TAXATION

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Chapter 151 Limited Sales, Excise, and Use Tax

Subchapter A General Provisions

Tex. Tax Code Ann. § 151.0101 "Taxable services."

§ 151. 0101 -- "Taxable services."

(a) "Taxable services" means:

(1)

amusement services;

(2)

cable television services;

(3)

personal services;

(4)

motor vehicle parking and storage services;

(5)

the repair, remodeling, maintenance, and restoration of tangible personal property, except:

(A) aircraft;

(B) a ship, boat, or other vessel, other than:

(i) a taxable boat or motor as defined by Section 160.001;

(ii) a sports fishing boat ; or

(iii) any other vessel used for pleasure;

(C) the repair, maintenance, and restoration of a motor vehicle; and

(D) the repair, maintenance, creation, and restoration of a computer program, including its development and modification, not sold by the person performing the repair, maintenance, creation, or restoration service;

(6)

telecommunications services;

(7)

credit reporting services;

(8)

debt collection services;

(9)

insurance services;

(10)

information services;

(11)

real property services;

(12)

data processing services;

(13)

real property repair and remodeling;

(14)

security services;

(15)

telephone answering services;

(16)

Internet access service; and

(17)

a sale by a transmission and distribution utility, as defined in Section 31.002, Utilities Code, of transmission or delivery of service directly to an electricity end-use customer whose consumption of electricity is subject to taxation under this chapter.

(b) The comptroller shall have exclusive jurisdiction to interpret Subsection (a) of this section. .

(§ 151. 0101 enacted by L. 1984, 2nd C.S., c. 31, art. 7, § 2; amended by L. 1985, c. 206, § 3; L. 1987, 2nd C.S., c. 5, art. 1, pt. 4, § 12; L. 1989, c. 1249, § 1; L. 1991, 1st C.S., c. 5, § 14.021(a); L. 1999, c. 394, § 2; c. 405, § 54; L. 2001, c. 1420, § 18.008.)