

TX TAX § 151.152
V.T.C.A., Tax Code § 151.152

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VERNON'S TEXAS STATUTES AND CODES ANNOTATED
TAX CODE
TITLE 2. STATE TAXATION
SUBTITLE E. SALES, EXCISE, AND USE TAXES
CHAPTER 151. LIMITED SALES, EXCISE, AND USE TAX
SUBCHAPTER E. RESALE AND EXEMPTION CERTIFICATES
§ 151.152. Resale Certificate: Form

(a) A resale certificate must be substantially in the form prescribed by the comptroller.

(b) A resale certificate must:

- (1) be signed by the purchaser or contain an electronic form of the purchaser's signature authorized by the comptroller and contain the purchaser's name and address;
- (2) state the purchaser's tax permit number or that the purchaser's application for a tax permit is pending before the comptroller; and
- (3) contain a description of the tangible personal property sold, leased, or rented by the purchaser in the regular course of business or transferred as an integral part of a taxable service performed in the regular course of business.

(c) A resale certificate from a person engaged in business in the United Mexican States reselling the taxable item in the United Mexican States, in addition to the information required in Subsection (b), must provide:

- (1) the purchaser's United Mexican States federal identification number; and
- (2) any other information required by the comptroller.

CREDIT(S)

Acts 1981, 67th Leg., p. 1553, ch. 389, § 1, eff. Jan. 1, 1982. Amended by Acts 1995, 74th Leg., ch. 351, § 2, eff. Sept. 1, 1995; Acts 2003, 78th Leg., ch. 1310, § 101, eff. Oct. 1, 2003.

<General Materials (GM) - References, Annotations, or Tables>

HISTORICAL AND STATUTORY NOTES

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2003 Legislation

Acts 2003, 78th Leg., ch. 1310, in subsec. (b)(1), inserted "or contain an electronic form of the purchaser's signature authorized by the comptroller".

2002 Main Volume

The 1995 amendment added subsec. (c).

Prior Laws:

Acts 1955, 54th Leg., p. 1607, ch. 522, §§ 2, 5, 10.
Vernon's Ann.Civ.St. art. 70471-1, §§ 2(a) to (d), 5, 10.
Acts 1959, 56th Leg., 3rd C.S., p. 187, ch. 1.
Acts 1961, 57th Leg., 1st C.S., p. 71, ch. 24, art. I, § 1.
Acts 1963, 58th Leg., p. 371, ch. 138, § 1.
Acts 1969, 61st Leg., 2nd C.S., p. 61, ch. 1, art. 1, §§ 15 to 22, 24.
V.A.T.S. Tax.-Gen. arts. 20.021, § (H); 20.031, § (H).

LIBRARY REFERENCES

2002 Main Volume

Taxation ↪ 1238.
Westlaw Topic No. 371.
C.J.S. Taxation § 1234.

RESEARCH REFERENCES

2003 Electronic Update

Encyclopedias

TX Jur. 3d Taxation § 161, Resale Certificates.

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Current through end of 2003 Third Called Session

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