

TX TAX § 151.010
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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 A. GENERAL PROVISIONS****§ 151.010. Taxable Item**

"Taxable item" means tangible personal property and taxable services. Except as otherwise provided by this chapter, the sale or use of a taxable item in electronic form instead of on physical media does not alter the item's tax status.

CREDIT(S)

Acts 1981, 67th Leg., p. 1547, ch. 389, § 1, eff. Jan. 1, 1982. Amended by Acts 1984, 68th Leg., 2nd C.S., ch. 31, art. 7, § 1, eff. Oct. 2, 1984; Acts 2001, 77th Leg., ch. 1263, § 13, eff. Oct. 1, 2001.

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

HISTORICAL AND STATUTORY NOTES**2002 Main Volume**

The 1984 amendment added "and taxable services".

Acts 2001, 77th Leg., ch. 1263 added the second sentence.

Section 85(3) of Acts 2001, 77th Leg., ch. 1263 provides:

"Each change in law made by this Act to the following provisions is a clarification of existing law and does not imply that existing law may be construed as inconsistent with the law as amended by this Act:"

"(3) Section 151.007, Tax Code;"

Prior Laws:

Acts 1941, 47th Leg., p. 269, ch. 184, art. X, § 1.

Acts 1950, 51st Leg., 1st C.S., p. 10, ch. 2, art. X, § 1.

Vernon's Ann.Civ.St. arts. 70471, §§ 1, 1a, 1 1/2; 70471-1, § 1.

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Acts 1959, 56th Leg., 3rd C.S., p. 187, ch. 1, arts. 20.01 to 20.20.
Acts 1961, 57th Leg., 1st C.S., p. 71, ch. 24, art. I, § 1.
Acts 1969, 61st Leg., 2nd C.S., p. 61, ch. 1, art. 1, §§ 1 to 13, 38.
V.A.T.S. Tax.-Gen. art. 20.01, § (W).

LIBRARY REFERENCES

2002 Main Volume

Taxation ¶1231 to 1246.
Westlaw Topic No. 371.
C.J.S. Steam § 4.
C.J.S. Taxation §§ 1233 to 1240.

RESEARCH REFERENCES

2003 Electronic Update

Encyclopedias

TX Jur. 3d Taxation § 140, Seller And Retailer; Tangible Personal Property; Taxable Item.

V. T. C. A., Tax Code § 151.010, TX TAX § 151.010

Current through end of 2003 Third Called Session

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