

### State Tax Matters

The power of knowing. September 13, 2024

## Sales/Use/Indirect:

# **Texas Comptroller of Public Accounts Proposes Changes to Rule on Data Processing Services**

Proposed Amended Title 34 Tex. Admin. Code section 3.330, Tex. Comptroller of Public Accounts (9/13/24); Texas Register Preamble, Tex. Comptroller of Public Accounts (9/13/24); Proposed Rule Summary, Tex. Comptroller of Public Accounts (9/13/24). The Texas Comptroller of Public Accounts is proposing amendments to Title 34 Tex. Admin. Code section 3.330, concerning data processing services, to clarify existing definitions, add new definitions, list examples of services that are included in and excluded from taxable data processing services, describe data processing that is not taxable, explain the incidence of the tax, and "update provisions related to the collection of local sales and use taxes on data processing services." Comments on this proposal are due October 13, 2024. Please contact us with any questions.

#### **URL:**

https://texreg.sos.state.tx.us/public/regviewer\$ext.RegPage?sl=R&app=1&p\_dir=&p\_rloc=439275&p\_tloc=&p\_ploc=&p g=1&p\_reg=439275&ti=34&pt=1&ch=3&rl=330&issue=09/13/2024&z\_chk=

URL: https://texreg.sos.state.tx.us/public/regviewer\$ext.RegPage?sl=T&app=2&p\_dir=N&p\_rloc=439275&p\_tloc=-1&p\_ploc=&pg=1&p\_reg=202404132&z\_chk=48655&z\_contains=

URL: https://comptroller.texas.gov/about/policies/rules.php

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