

## Sales/Use/Indirect:

### Texas Comptroller of Public Accounts Adopts Changes to Data Processing Services Rule

*Amended Title 34 Tex. Admin. Code section 3.330*, Tex. Comptroller of Public Accounts (3/13/25). The Texas Comptroller of Public Accounts (Comptroller) adopted changes to Title 34 Tex. Admin. Code section 3.330, concerning data processing services that, among other revisions, add 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; update provisions related to the collection of local sales and use taxes on data processing services; and implement law changes from 2021 regarding payment processing. The adopted version includes some changes to the text as proposed on September 13, 2024 [see *State Tax Matters*, Issue 2024-47, for details on the text as proposed]. The adopted amended rule takes effect on April 2, 2025. Please contact us with any questions.

**URL:** [https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW\\_TEXAS\\_REGISTER\\_SUMMARY&recordId=449179](https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TEXAS_REGISTER_SUMMARY&recordId=449179)

**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2024/STM/241122\\_10.html](https://dhub.deloitte.com/Newsletters/Tax/2024/STM/241122_10.html)

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