

ADOPTED RULES

Adopted rules include new rules, amendments to existing rules, and repeals of existing rules. A rule adopted by a state agency takes effect 20 days after the date on which it is filed with the Secretary of State unless a later date is required by statute or specified in the rule (Government Code, §2001.036). If a rule is adopted without change to the text of the proposed rule, then the *Texas Register* does not republish the rule text here. If a rule is adopted with change to the text of the proposed rule, then the final rule text is included here. The final rule text will appear in the Texas Administrative Code on the effective date.

TITLE 13. CULTURAL RESOURCES

PART 3. TEXAS COMMISSION ON THE ARTS

CHAPTER 35. A GUIDE TO PROGRAMS AND SERVICES

13 TAC §35.1

The Texas Commission on the Arts (Commission) adopts an amendment to §35.1, concerning a Guide to Programs and Services. The Commission adopts §35.1 without changes to the proposed text published in the January 20, 2023, issue of the *Texas Register* (48 TexReg 194). The rule will not be republished.

Background

In December 2021, the Commission updated its grant guidelines to address the change at the federal level from requiring a DUNS number (a unique entity identifier issued by Dun & Bradstreet) to requiring a System of Award Management - Unique Entity Identifier number (SAM-UEI). This requirement is part of the Commission's Terms and Conditions from the National Endowment for the Arts (NEA) block grant for Texas.

April 4, 2022, the new federal requirement of having a SAM-UEI went into effect.

In July 2022, the NEA provided new clarification around the SAM-UEI requirement. This clarification specified:

"For subawards that are made with funds other than the NEA funds + Cost Share/Match for the Partnership award, it is a best practice to assign a unique entity identifier. It is strongly recommended you require all subrecipients to provide a SAM UEI."

The Commission's constituents have found the process of obtaining a SAM-UEI to be burdensome and time consuming. It has proven to be a barrier to participation for smaller and rural organizations seeking support to bring Commission artists to their schools and libraries. The agency has the flexibility to allocate the federal funds by grant program. By omitting federal funds from the one noncompetitive grant program that funds these activities, the Commission proposes to update its guidelines and lift this requirement for this group of underserved constituents.

Fiscal impact on State and Local Government

Gary Gibbs, Executive Director of the Commission, has determined that for the first five years the amendment is in effect, there is no foreseeable economic implications relating to costs or revenues of the state or local governments as a result of enforcing or administering the proposed amendment.

Public Benefit

Gary Gibbs, Executive Director, has determined that for each of the first five years the proposed amendment is in effect, the public benefit anticipated as a result of the amendment is to eliminate a bureaucratic barrier for small and rural organizations seeking support to bring Commission artists to their schools and libraries.

Probable Economic Costs to Persons Required to Comply with the Rule

The Executive Director has further determined that for the first five years the amended rule is in effect, there are no substantial costs anticipated as a result of the proposed rule.

One-for-One Rule Analysis

Because the Commission does not regulate persons, it asserts proposal and adoption of the amended rule is not subject to the requirements of Government Code §2001.0045.

Government Growth Impact Statement

For each of the first five years the proposed rule is in effect, the agency has determined the following: (1) the amended rule does not create or eliminate a government program; (2) implementation of the amended rule does not require the creation of new employee positions or the elimination of existing employee positions; (3) implementation of the amended rule does not require an increase or decrease in future legislative appropriations to the agency; (4) the amended rule does not require an increase or decrease in fees paid to the agency, (5) the amended rule does not create a new regulation; (6) the amended rule does not expand existing regulations; (7) the amended rule does not increase the number of individuals subject to it and (8) the amended rule does not adversely affect this state's economy.

Local Employment Impact Statement

The Executive Director has determined that no local economies are substantially affected by the amended rule, and, as such, the Commission is exempted from preparing a local employment impact statement pursuant to Government Code §2001.022.

Fiscal Impact on Small and Micro-Businesses, and Rural Communities

The Executive Director has determined that the proposed rule will not have an adverse effect on small or micro-businesses, or rural communities. The Commission is not a regulatory agency. As a result, the Commission asserts preparation of an economic impact statement and a regulatory flexibility analysis, as provided by Government Code §2006.002, are not required.

Takings Impact Assessment

The Commission has determined that there are no private real property interests affected by the amended rule; thus, the Commission asserts preparation of a takings impact assessment, as provided by Government Code §2007.043, is not required.

Environmental Rule Analysis

The Commission has determined that this proposal is not brought with the specific intent to protect the environment or reduce risks to human health from environmental exposure; thus, the Commission asserts this proposal is not a "major environmental rule" as defined by Government Code §2001.0225. As a result, the Commission asserts preparation of an environmental impact analysis, as provided by said §2001.0225, is not required.

Public Comments

No comments were received.

Statutory Authority

The amendment is adopted under the Government Code, §444.009, which provides the Texas Commission on the Arts with the authority to make rules and regulations for its government and that of its officers and committees, and §444.024, which authorizes the Commission to award grants.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on February 21, 2023.

TRD-202300830

Gary Gibbs

Executive Director

Texas Commission on the Arts

Effective date: March 13, 2023

Proposal publication date: January 20, 2023

For further information, please call: (512) 297-4690



TITLE 22. EXAMINING BOARDS

PART 3. TEXAS BOARD OF CHIROPRACTIC EXAMINERS

CHAPTER 73. CONTINUING EDUCATION

22 TAC §73.3

The Texas Board of Chiropractic Examiners (Board) adopts the repeal of 22 TAC §73.3 (Requirements for Sponsors of Continuing Education Courses), as published in the November 18, 2022, issue of the *Texas Register* (47 TexReg 7635). The Board has proposed a new §73.3 in a separate rulemaking. This rulemaking action will update language of what topics a sponsor of continuing education may provide to licensees.

The Board received no comments relating to the repeal of this rule.

The repeal is adopted under Texas Occupations Code §201.152 (which authorizes the Board to adopt rules necessary to perform the Board's duties and to regulate the practice of chiropractic) and Texas Occupations Code §201.356 (which authorizes the Board to adopt rules relating to continuing education requirements for licensees).

No other statutes or rules are affected by this repeal.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on February 24, 2023.

TRD-202300876

Christopher Burnett

General Counsel

Texas Board of Chiropractic Examiners

Effective date: March 16, 2023

Proposal publication date: November 18, 2022

For further information, please call: (512) 305-6700



22 TAC §73.3

The Texas Board of Chiropractic Examiners (Board) adopts new 22 TAC §73.3 (Requirements for Sponsors of Continuing Education Courses), without changes, as published in the November 18, 2022, issue of the *Texas Register* (47 TexReg 7636) and will not be republished. The current §73.3 is being repealed in a separate rulemaking action.

Under Texas Occupations Code §201.356, the Board is required to adopt requirements for its licensees for continuing education courses relating to the practice of chiropractic. The Board determined that the topics in current subsection (j)(4) needed updating.

Additionally, the rule clarifies that topics for instruction must be within or relate to the chiropractic scope of practice. As portal-of-entry healthcare providers in Texas, chiropractors, while performing a differential diagnosis of a patient, must be able to recognize conditions that may not be within their scope of practice in order to properly refer a patient to another healthcare provider. The rule keeps the current requirement that all continuing education courses must be approved by the Board beforehand.

The Board received no comments concerning this rule.

The rule is adopted under Texas Occupations Code §201.152 (which authorizes the Board to adopt rules necessary to perform the Board's duties and to regulate the practice of chiropractic), and Texas Occupations Code §201.356 (which requires the Board to establish continuing education relating to chiropractic for its licensees).

No other statutes or rules are affected by this rule.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on February 24, 2023.

TRD-202300877

Christopher Burnett

General Counsel

Texas Board of Chiropractic Examiners

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Proposal publication date: November 18, 2022

For further information, please call: (512) 305-6700

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CHAPTER 75. BUSINESS PRACTICES

22 TAC §75.6

The Texas Board of Chiropractic Examiners (Board) adopts the repeal of 22 TAC §75.6 (Mandatory Notice to Public), without changes, as published in the November 18, 2022, issue of the *Texas Register* (47 TexReg 7637). The Board will adopt a new §75.6 in a separate rulemaking. The rule will not be republished.

The Board received no comments relating to the repeal of this rule.

The repeal is adopted under Texas Occupations Code §201.152, which authorizes the Board to adopt rules necessary to perform the Board's duties and to regulate the practice of chiropractic.

No other statutes or rules are affected by this repeal.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on February 24, 2023.

TRD-202300893
Christopher Burnett
General Counsel
Texas Board of Chiropractic Examiners
Effective date: March 16, 2023
Proposal publication date: November 18, 2022
For further information, please call: (512) 305-6700

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22 TAC §75.6

The Texas Board of Chiropractic Examiners (Board) adopts new 22 TAC §75.6 (Mandatory Notice to Public) without changes, as published in the November 18, 2022, issue of the *Texas Register* (47 TexReg 7638). The current §75.6 is being repealed in a separate rulemaking action. The new rule simply updates the Board's address and contact information on the mandatory notice to the public placard contained in the attached graphic that licensees are required to display. The rule also clarifies that a licensee must provide access to the notice to patients during telehealth sessions. The rule will not be republished.

The Board received no comments regarding this rule.

The rule is adopted under Texas Occupations Code §201.152, which authorizes the Board to adopt rules necessary to perform the Board's duties and to regulate the practice of chiropractic.

No other statutes or rules are affected by this rule.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

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TRD-202300894

Christopher Burnett
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Texas Board of Chiropractic Examiners
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For further information, please call: (512) 305-6700

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22 TAC §75.11

The Texas Board of Chiropractic Examiners (Board) adopts new 22 TAC §75.11 (Appointment Cancellation or No-Show Fees) without changes as published in the November 18, 2022, issue of the *Texas Register* (47 TexReg 7639). The rule will not be republished.

Under the Board's statutes in Occupations Code Chapter 201, there is currently nothing to prevent a licensee from charging a patient a cancellation or no-show fee for a patient's failure to attend a scheduled appointment with the licensee. It is a permissible practice. However, the Board nonetheless continually receives questions on this topic from its licensees looking for guidance. Instead of answering licensees' questions one-by-one, the Board believes a rule containing its written guidance on the topic would be beneficial to both licensees and patients.

The rule states that charging cancellation or no-show fees to patients is a permissible practice, as long as the fee is reasonable and patients are notified of the licensee's fee policies in advance and in writing. The rule also restates current law that cancellation or no-show fees are an administrative fee and not to be attributed to actual chiropractic services rendered.

The Board received no comments about the rule.

The new rule is adopted under Texas Occupations Code §201.152, which authorizes the Board to adopt rules necessary to perform the Board's duties and to regulate the practice of chiropractic.

No other statutes or rules are affected by this new rule.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

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TRD-202300875
Christopher Burnett
General Counsel
Texas Board of Chiropractic Examiners
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For further information, please call: (512) 305-6700

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CHAPTER 76. PATIENT RECORDS AND DOCUMENTATION

22 TAC §76.3

The Texas Board of Chiropractic Examiners (Board) adopts the repeal of 22 TAC §76.3 (Fees for Providing Patient Records), as published in the November 18, 2022, issue of the *Texas Register*

(47 TexReg 7640) and will not be republished. The Board will adopt a new §76.3 in a separate rulemaking.

This rulemaking action will clarify language relating to permissible fees charged by licensees for providing patient records.

The Board received no comments regarding this rule.

The repeal is adopted under Texas Occupations Code §201.152, which authorizes the Board to adopt rules necessary to perform the Board's duties and to regulate the practice of chiropractic.

No other statutes or rules are affected by this repeal.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on February 24, 2023.

TRD-202300895
Christopher Burnett
General Counsel
Texas Board of Chiropractic Examiners
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Proposal publication date: November 18, 2022
For further information, please call: (512) 305-6700



22 TAC §76.3

The Texas Board of Chiropractic Examiners (Board) adopts new 22 TAC §76.3 (Fees for Providing Patient Records), without changes, as published in the November 18, 2022, issue of the *Texas Register* (47 TexReg 7640). The rule will not be republished. The current §76.3 is being repealed in a separate rulemaking action.

The adopted rule does not substantively change the current one. Licensees informed the Board that they were confused as to the clear meaning of subsections (a) through (d) relating to the minimum fee a licensee could charge (and additional fees for additional pages) for providing patient records. The Board agreed the language could be improved. The Board trusts the new language is more precise as to the amount of permissible administrative fees a licensee can charge a patient for records.

The Board received one comment from the public, who suggested the Board link the fees licensees can charge to the rate of inflation. Because there is no mechanism for doing so within the rule itself, the Board declines to adopt the suggestion. However, the Board will periodically review the amount of permissible fees to make sure licensees are not forced to bear unreasonable costs due to inflation and consider additionally amending §76.3.

The rule is adopted under Texas Occupations Code §201.152, which authorizes the Board to adopt rules necessary to perform the Board's duties and to regulate the practice of chiropractic.

No other statutes or rules are affected by this rule.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on February 24, 2023.

TRD-202300896
Christopher Burnett
General Counsel
Texas Board of Chiropractic Examiners
Effective date: March 16, 2023
Proposal publication date: November 18, 2022
For further information, please call: (512) 305-6700



PART 5. STATE BOARD OF DENTAL EXAMINERS

CHAPTER 104. CONTINUING EDUCATION

22 TAC §104.1

The State Board of Dental Examiners (Board) adopts this amendment to 22 TAC §104.1, concerning continuing education requirements. The adopted amendment updates subsection (6) to reflect the merger of the regional examining board CDCA-WREB-CITA, and includes the regional examining board States Resources for Testing and Assessments (SRTA). This rule is adopted without changes to the proposed text published in the December 23, 2022, issue of the *Texas Register* (47 TexReg 8452), and will not be republished.

No comments were received regarding adoption of this rule.

This rule is adopted under Texas Occupations Code §254.001(a), which gives the Board authority to adopt rules necessary to perform its duties and ensure compliance with state laws relating to the practice of dentistry to protect the public health and safety.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on February 24, 2023.

TRD-202300873
Lauren Studdard
General Counsel
State Board of Dental Examiners
Effective date: March 16, 2023
Proposal publication date: December 23, 2022
For further information, please call: (512) 305-8910



CHAPTER 114. EXTENSION OF DUTIES OF AUXILIARY PERSONNEL--DENTAL ASSISTANTS

22 TAC §114.1

The State Board of Dental Examiners (Board) adopts this amendment to 22 TAC §114.1, concerning permitted duties of a dental assistant. The adopted amendment updates the language with the applicable section of the Dental Practice Act. Specifically, Texas Occupations Code §265.005 was repealed and the applicable section is currently Texas Occupations Code §265.001. This rule is adopted without changes to the proposed

text published in the December 23, 2022, issue of the *Texas Register* (47 TexReg 8455) and will not be republished.

No comments were received regarding adoption of this rule.

This rule is adopted under Texas Occupations Code §254.001(a), which gives the Board authority to adopt rules necessary to perform its duties and ensure compliance with state laws relating to the practice of dentistry to protect the public health and safety.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on February 24, 2023.

TRD-202300861

Lauren Studdard

General Counsel

State Board of Dental Examiners

Effective date: March 16, 2023

Proposal publication date: December 23, 2022

For further information, please call: (512) 305-8910



22 TAC §114.6

The State Board of Dental Examiners (Board) adopts this amendment to 22 TAC §114.6, concerning general qualifications for registration or certification of a dental assistant. The adopted amendment updates the language with the applicable section of the Dental Practice Act. Specifically, Texas Occupations Code §265.005 was repealed and the applicable section is currently Texas Occupations Code §265.001(d). The amendment also removes certain portions of subsection (g) of this rule because it contains language from 22 Texas Administrative Code §101.8 that is duplicative or no longer in effect. This rule is adopted with no changes to the proposed text published in the December 23, 2022, issue of the *Texas Register* (47 TexReg 8456), and will not be republished.

No comments were received regarding adoption of this rule.

This rule is adopted under Texas Occupations Code §254.001(a), which gives the Board authority to adopt rules necessary to perform its duties and ensure compliance with state laws relating to the practice of dentistry to protect the public health and safety.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on February 24, 2023.

TRD-202300862

Lauren Studdard

General Counsel

State Board of Dental Examiners

Effective date: March 16, 2023

Proposal publication date: December 23, 2022

For further information, please call: (512) 305-8910



22 TAC §114.21

The State Board of Dental Examiners (Board) adopts this amendment to 22 TAC §114.21, concerning requirements for dental assistant registration courses and examinations. The adopted amendment removes language pertaining to the Dental Assistant Advisory Committee because the committee is no longer required by the Dental Practice Act and the Board does not currently have a need for the committee. This rule is adopted with no changes to the proposed text published in the December 23, 2022, issue of the *Texas Register* (47 TexReg 8458), and will not be republished.

No comments were received regarding adoption of this rule.

This rule is adopted under Texas Occupations Code §254.001(a), which gives the Board authority to adopt rules necessary to perform its duties and ensure compliance with state laws relating to the practice of dentistry to protect the public health and safety.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on February 24, 2023.

TRD-202300863

Lauren Studdard

General Counsel

State Board of Dental Examiners

Effective date: March 16, 2023

Proposal publication date: December 23, 2022

For further information, please call: (512) 305-8910



CHAPTER 115. EXTENSION OF DUTIES OF AUXILIARY PERSONNEL--DENTAL HYGIENE

22 TAC §115.2

The State Board of Dental Examiners (Board) adopts this amendment to 22 TAC §115.2, concerning permitted duties of a dental hygienist. The adopted amendment updates the language to reflect that the Board no longer issues certificates to dental hygienists to apply pit and fissure sealants or to monitor nitrous oxide. Dental hygienists must continue to ensure they meet all qualifications required by the Dental Practice Act and Board rules before performing a service or procedure. This rule is adopted with no changes to the proposed text published in the December 23, 2022, issue of the *Texas Register* (47 TexReg 8459), and will not be republished.

No comments were received regarding adoption of this rule.

This rule is adopted under Texas Occupations Code §254.001(a), which gives the Board authority to adopt rules necessary to perform its duties and ensure compliance with state laws relating to the practice of dentistry to protect the public health and safety.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on February 24, 2023.

TRD-202300864

Lauren Studdard

General Counsel

State Board of Dental Examiners

Effective date: March 16, 2023

Proposal publication date: December 23, 2022

For further information, please call: (512) 305-8910



TITLE 28. INSURANCE

PART 2. TEXAS DEPARTMENT OF INSURANCE, DIVISION OF WORKERS' COMPENSATION

CHAPTER 102. PRACTICES AND PROCEDURES--GENERAL PROVISIONS

28 TAC §102.11

INTRODUCTION. The Texas Department of Insurance, Division of Workers' Compensation (DWC) adopts amendments to 28 TAC §102.11, concerning Electronic Formats for Electronic Claim Data Request and Report. DWC adopts §102.11 without changes to the proposed text published in the September 23, 2022, issue of the *Texas Register* (47 TexReg 6156). The rule will not be republished.

REASONED JUSTIFICATION. The amendments correct a reference and make updates for plain language and agency style. Amending §102.11 is necessary to ensure that the rule provides DWC's current website address.

Section 102.11 implements a process for electronic exchange of data between DWC and insurance carriers as defined in Labor Code §402.084 for the purpose of determining if workers' compensation claims exist for individuals listed in a request for claim data. The rule sets requirements for requests and reports, confidentiality requirements, workers' compensation claim match criteria, and the process to request claim information. The adopted amendments update the website address to DWC's current website, www.tdi.texas.gov/wc, to find the specific data requirements, data set transactions, data mapping, data edits, and fees per record.

SUMMARY OF COMMENTS AND AGENCY RESPONSE.

Commenters: DWC received one written comment, and zero oral comments. The Office of Injured Employee Counsel (OIEC) commented in support of the proposal.

Comment on §102.11(b): OIEC supports DWC's amendments to clarify, modernize, update, and correct rule language throughout the Texas Administrative Code.

Agency Response to Comment on §102.11(b): DWC thanks OIEC for its comment.

STATUTORY AUTHORITY. The commissioner of workers' compensation adopts the amendments to 28 TAC §102.11(b) under Labor Code §§402.084, 401.024, 402.00111, 402.00116, and 402.061.

Labor Code 402.084 allows the commissioner to set rules establishing a reasonable fee for information requested in an electronic data form by subclaimants or their representatives to control insurance fraud. The section also requires DWC to release to an insurance carrier certain data that will allow the carrier to identify potential subclaims and pursue recovery allowed under Labor Code §409.009. Section 409.009 provides requirements for filing a written claim with DWC as a subclaimant.

Labor Code §401.024 allows the commissioner to prescribe the form, manner, and procedure for transmitting any authorized or required electronic transmission, including requirements related to security, confidentiality, accuracy, and accountability.

Labor Code §402.00111 provides that the commissioner of workers' compensation shall exercise all executive authority, including rulemaking authority, under Title 5 of the Labor Code.

Labor Code §402.00116 provides that the commissioner of workers' compensation shall administer and enforce this title, other workers' compensation laws of this state, and other laws granting jurisdiction to or applicable to DWC or the commissioner.

Labor Code §402.061 provides that the commissioner of workers' compensation shall adopt rules as necessary to implement and enforce the Texas Workers' Compensation Act.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on February 22, 2023.

TRD-202300853

Kara Mace

Deputy Commissioner for Legal Services

Texas Department of Insurance, Division of Workers' Compensation

Effective date: March 14, 2023

Proposal publication date: September 23, 2022

For further information, please call: (512) 804-4703



TITLE 34. PUBLIC FINANCE

PART 1. COMPTROLLER OF PUBLIC ACCOUNTS

CHAPTER 3. TAX ADMINISTRATION SUBCHAPTER V. FRANCHISE TAX

34 TAC §3.591

The Comptroller of Public Accounts adopts amendments to §3.591, concerning margin: apportionment, without changes to the proposed text as published in the January 20, 2023, issue of the *Texas Register* (48 TexReg 200). The rule will not be republished. The amendments are in response to the Texas Supreme Court opinion in *Sirius XM Radio, Inc. v. Hegar*, No. 20-0462 (Tex. March 25, 2022).

In its opinion, the Supreme Court stated: "We see no reason for the 'receipt-producing, end-product act' test to play any role in our decision." Accordingly, the comptroller deletes the receipt-producing, end-product act discussion and examples in subsec-

tion (e)(26)(A) and removes references to the deleted examples throughout the section.

The comptroller also amends subsection (e)(26)(A) to incorporate the Supreme Court decision that "...the most natural reading of 'service performed in this state' supports locating the performance of the service at the place where the taxpayer's personnel or equipment is physically doing useful work for the customer." The amended rule interprets the Court's phrase "useful work for the customer" to mean "work that the customer hired the taxable entity to perform," and that the phrase does not include "activities that enable the taxable entity to do business in general or are not directly used in the provision of a service to the customer." The amended rule replaces "equipment" with "property" to recognize that, in some cases, property may be used to perform services, and the property may not be equipment. For example, a beekeeper that offers pollination services to agricultural customers uses honeybees to perform the useful work for the customer. While honeybees are property, it is not clear that they would be considered "equipment."

The comptroller similarly amends subsection (e)(26)(B) to provide additional guidance for determining the fair value of services when they are performed both inside and outside of Texas for a single charge.

The comptroller did not receive any comments regarding adoption of the amendment.

The amendments are adopted under Tax Code, §111.002 (Comptroller's Rules; Compliance; Forfeiture), which provides the comptroller with the authority to prescribe, adopt, and enforce rules relating to the administration and enforcement of the provisions of Tax Code, Title 2 (State Taxation).

The amendments implement Tax Code, §171.103 (Determination of Gross Receipts from Business Done in this State for Margin).

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on February 22, 2023.

TRD-202300856
Jenny Burleson
Director, Tax Policy
Comptroller of Public Accounts
Effective date: March 14, 2023
Proposal publication date: January 20, 2023
For further information, please call: (512) 475-2220



TITLE 37. PUBLIC SAFETY AND CORRECTIONS

PART 13. TEXAS COMMISSION ON FIRE PROTECTION

CHAPTER 437. FEES

37 TAC §437.7, §437.17

The Texas Commission on Fire Protection (Commission) adopts amendments to 37 Texas Administrative Code Chapter 437, Fees, §437.7, Standards Manual and Certification Curriculum Manual Fees, and §437.17, Records Review Fees. These amended sections are adopted without changes to the text as published in the September 30, 2022, issue of the *Texas Register* (47 TexReg 6420). These rules will not be republished. These adopted rules were initiated as a result of the agency's four-year rule review. The amendments reflect that the commission maintains electronic copies of the Standards Manual for Fire Protection Personnel and Certification Curriculum Manuals and updates the web address to obtain printed copies and defines the eligibility for records review fees.

No comments were received from the public regarding the adoption of the amendments.

The rule is adopted under Texas Government Code §419.008, which authorizes the commission to adopt or amend rules to perform the duties assigned to the commission. The rule is also adopted under Texas Government Code §419.032, which authorizes the commission to adopt rules establishing the requirements for certification; and §419.0325, which authorizes the commission to obtain the criminal history record information for the individual seeking certification by the commission.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on February 24, 2023.

TRD-202300892
Mike Wisko
Agency Chief
Texas Commission on Fire Protection
Effective date: March 16, 2023
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For further information, please call: (512) 936-3841

