

By: Pacheco

H.B. No. 387

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to a sales and use tax exemption for child and adult  
3 diapers.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 151.313(a), Tax Code, is amended to read  
6 as follows:

7 (a) The following items are exempted from the taxes imposed  
8 by this chapter:

9 (1) a drug or medicine, other than insulin, if  
10 prescribed or dispensed for a human or animal by a licensed  
11 practitioner of the healing arts;

12 (2) insulin;

13 (3) a drug or medicine that is required to be labeled  
14 with a "Drug Facts" panel in accordance with regulations of the  
15 federal Food and Drug Administration, without regard to whether it  
16 is prescribed or dispensed by a licensed practitioner of the  
17 healing arts;

18 (4) a hypodermic syringe or needle;

19 (5) a brace; hearing aid or audio loop; orthopedic,  
20 dental, or prosthetic device; ileostomy, colostomy, or ileal  
21 bladder appliance; or supplies or replacement parts for the listed  
22 items;

23 (6) a therapeutic appliance, device, and any related  
24 supplies specifically designed for those products, if dispensed or

1 prescribed by a licensed practitioner of the healing arts, when  
2 those items are purchased and used by an individual for whom the  
3 items listed in this subdivision were dispensed or prescribed;

4 (7) a corrective lens and necessary and related  
5 supplies, if dispensed or prescribed by an ophthalmologist or  
6 optometrist;

7 (8) specialized printing or signalling equipment used  
8 by a person who is ~~[the]~~ deaf for the purpose of enabling the person  
9 ~~[the deaf]~~ to communicate through the use of an ordinary telephone  
10 and all materials, paper, and printing ribbons used in that  
11 equipment;

12 (9) a braille wristwatch, braille writer, braille  
13 paper and braille electronic equipment that connects to computer  
14 equipment, and the necessary adaptive devices and adaptive computer  
15 software;

16 (10) each of the following items if purchased for use  
17 by a person who is ~~[the]~~ blind to enable the person ~~[them]~~ to  
18 function more independently: a slate and stylus, print enlarger,  
19 light probe, magnifier, white cane, talking clock, large print  
20 terminal, talking terminal, or harness for a guide dog;

21 (11) hospital beds;

22 (12) blood glucose monitoring test strips;

23 (13) an adjustable eating utensil used to facilitate  
24 independent eating if purchased for use by a person, including a  
25 person who is elderly, has a physical disability ~~[or physically~~  
26 ~~disabled]~~, has had a stroke, or is a burn victim, who does not have  
27 full use or control of the person's hands or arms;

1           (14) subject to Subsection (d), a dietary supplement;

2 [~~and~~]

3           (15) intravenous systems, supplies, and replacement  
4 parts designed or intended to be used in the diagnosis or treatment  
5 of humans; and

6           (16) a diaper, an absorbency undergarment, or a guard  
7 or pad used for protection against urinary or colonic leakage.

8           SECTION 2. The change in law made by this Act does not  
9 affect tax liability accruing before the effective date of this  
10 Act. That liability continues in effect as if this Act had not been  
11 enacted, and the former law is continued in effect for the  
12 collection of taxes due and for civil and criminal enforcement of  
13 the liability for those taxes.

14           SECTION 3. This Act takes effect September 1, 2021.