

By: Jetton

H.B. No. 3189

A BILL TO BE ENTITLED

AN ACT

relating to a sales and use tax exemption for school supplies purchased by a teacher.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3271 to read as follows:

Sec. 151.3271. SCHOOL SUPPLIES PURCHASED BY TEACHER. (a)
In this section, "school supply" has the meaning assigned by Section 151.327.

(b) The sale, storage, use, or other consumption of a school supply is exempted from the taxes imposed by this chapter if:

(1) the school supply is purchased for use by a teacher in a public, private, or open-enrollment charter school that provides primary or secondary education; and

(2) the sales price of the school supply is less than \$100.

(c) A retailer is not required to obtain an exemption certificate stating that school supplies are purchased for use by a teacher in a public, private, or open-enrollment charter school unless the school supplies are purchased in a quantity that indicates that the school supplies are not purchased for use by a teacher at a public, private, or open-enrollment charter school.

(d) The comptroller by rule shall prescribe the manner in which a person may establish that the person is a teacher who is

1 eligible for the exemption provided by this section.

2 SECTION 2. (a) The exemption provided by Section
3 151.3271(b), Tax Code, as added by this Act, applies only to a
4 purchase made on or after January 1, 2022.

5 (b) The changes in law made by this Act do not affect tax
6 liability accruing before January 1, 2022. That liability continues
7 in effect as if this Act had not been enacted, and the former law is
8 continued in effect for the collection of taxes due and for civil
9 and criminal enforcement of the liability for those taxes.

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