

By: Talarico

H.B. No. 4098

A BILL TO BE ENTITLED

1 AN ACT
2 relating to a sales and use tax exemption for educational materials
3 purchased by a teacher.

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

5 SECTION 1. Effective January 1, 2022, Subchapter H, Chapter
6 151, Tax Code, is amended by adding Section 151.3272 to read as
7 follows:

8 Sec. 151.3272. EDUCATIONAL MATERIALS PURCHASED BY TEACHER.

9 (a) In this section, "educational material" means a taxable item
10 used primarily at a school for an educational purpose. The term
11 includes:

12 (1) a school supply as that term is defined by Section
13 151.327;

14 (2) a book or other similar learning tool;

15 (3) an item of technology; and

16 (4) furniture.

17 (b) The sale or storage, use, or other consumption of an
18 educational material is exempted from the taxes imposed by this
19 chapter if:

20 (1) the educational material is purchased by a teacher
21 employed at a public school or open-enrollment charter school; and

22 (2) the teacher completes, signs, and presents at the
23 time of purchase the exemption certificate form described by
24 Subsection (c).

1 (c) The comptroller, in coordination with the Texas
2 Education Agency, shall develop an exemption certificate form that
3 a teacher must complete and use to claim the exemption provided by
4 Subsection (b). The comptroller and the Texas Education Agency
5 shall make the form available on the comptroller's and agency's
6 Internet websites.

7 SECTION 2. Not later than December 31, 2021, the
8 comptroller of public accounts and the Texas Education Agency shall
9 post on the comptroller's and agency's Internet websites the
10 exemption certificate form as required by Section 151.3272, Tax
11 Code, as added by this Act.

12 SECTION 3. The changes in law made by this Act do not affect
13 tax liability accruing before the effective date of this Act. That
14 liability continues in effect as if this Act had not been enacted,
15 and the former law is continued in effect for the collection of
16 taxes due and for civil and criminal enforcement of the liability
17 for those taxes.

18 SECTION 4. This Act takes effect September 1, 2021.