

By: Powell

S.B. No. 1853

A BILL TO BE ENTITLED

AN ACT

relating to a temporary exemption from sales and use taxes for certain personal protective equipment.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.357 to read as follows:

Sec. 151.357. PERSONAL PROTECTIVE EQUIPMENT; TEMPORARY EXEMPTION. (a) In this section, "personal protective equipment" means specialized clothing or equipment worn by a person:

(1) to protect the person against potential infectious contaminants in the environment; or

(2) to interfere with the transmission of particles originating from the nose or mouth of the person.

(b) The sale or use of personal protective equipment is exempted from the taxes imposed by this chapter.

(c) The comptroller may adopt rules to implement and administer this section.

(d) This section expires January 1, 2022.

SECTION 2. The change in law made by this Act does not affect taxes imposed before the effective date of this Act, and the law in effect before the effective date of this Act is continued in effect for purposes of the liability for and collection of those taxes.

SECTION 3. This Act takes effect July 1, 2021, if it

S.B. No. 1853

1 receives a vote of two-thirds of all the members elected to each
2 house, as provided by Section 39, Article III, Texas Constitution.
3 If this Act does not receive the vote necessary for effect on that
4 date, this Act takes effect September 1, 2021.