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H.B. No. 300

A BILL TO BE ENTITLED

1 AN ACT
2 relating to an exemption from sales and use taxes for certain family
3 care items.

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

5 SECTION 1. Section [151.313](#), Tax Code, is amended by
6 amending Subsection (a) and adding Subsections (g), (h), (i), and
7 (j) to read as follows:

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

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

13 (2) insulin;

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

19 (4) a hypodermic syringe or needle;

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

24 (6) a therapeutic appliance, device, and any related

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

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

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

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

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

22 (11) hospital beds;

23 (12) blood glucose monitoring test strips;

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

1 full use or control of the person's hands or arms;

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

3 [~~and~~]

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

7 (16) an adult or a children's diaper;

8 (17) a baby wipe; and

9 (18) a baby bottle.

10 (g) A product is an adult diaper for purposes of this
11 section if the product is a diaper other than a children's diaper.

12 (h) A product is a children's diaper for purposes of this
13 section if the product is:

14 (1) an absorbent garment worn by humans who are
15 incapable of, or have difficulty, controlling their bladder or
16 bowel movements; and

17 (2) marketed to be worn by children.

18 (i) A product is a baby wipe for purposes of this section if
19 the product is a moistened and disposable tissue or towel intended
20 for cleansing the skin of a young child.

21 (j) A product is a baby bottle for purposes of this section
22 if the product is a bottle fitted with a nipple for giving milk and
23 other drinks to a young child.

24 SECTION 2. Subchapter H, Chapter 151, Tax Code, is amended
25 by adding Sections 151.3132, 151.3133, and 151.3134 to read as
26 follows:

27 Sec. 151.3132. FEMININE HYGIENE PRODUCTS. (a) In this

1 section, "feminine hygiene product" means a tampon, sanitary
2 napkin, menstrual cup, menstrual sponge, menstrual pad, or other
3 similar tangible personal property sold for the principal purpose
4 of feminine hygiene in connection with the menstrual cycle or
5 postpartum care.

6 (b) The sale, storage, use, or other consumption of a
7 feminine hygiene product is exempted from the taxes imposed by this
8 chapter.

9 Sec. 151.3133. MATERNITY CLOTHING. (a) In this section,
10 "maternity clothing" means clothing intended for a woman to wear
11 during pregnancy and the postpartum period that is designed to
12 accommodate the changes in body size and shape that occur as a
13 result of a pregnancy.

14 (b) The sale, storage, use, or other consumption of an
15 article of maternity clothing is exempted from the taxes imposed by
16 this chapter.

17 Sec. 151.3134. BREAST MILK PUMPING PRODUCTS. (a) In this
18 section:

19 (1) "Breast milk pumping product" means a breast pump,
20 breast milk storage bag, nursing pad, nursing bra, or other similar
21 tangible personal property sold for the principal purpose of
22 pumping and storing breast milk.

23 (2) "Breast pump" means an electrically or manually
24 controlled device designed or marketed to be used to express milk
25 from a human breast during lactation. The term includes any
26 battery, AC adapter, or other power supply unit packaged and sold
27 with the device to power the device.

1 (b) The sale, storage, use, or other consumption of a breast
2 milk pumping product is exempted from the taxes imposed by this
3 chapter.

4 SECTION 3. The changes in law made by this Act do not affect
5 tax liability accruing before the effective date of this Act. That
6 liability continues in effect as if this Act had not been enacted,
7 and the former law is continued in effect for the collection of
8 taxes due and for civil and criminal enforcement of the liability
9 for those taxes.

10 SECTION 4. This Act takes effect September 1, 2023.