

By: Martinez Fischer

H.B. No. 4913

A BILL TO BE ENTITLED

AN ACT

relating to a temporary decrease in the rates of state sales and use taxes.

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

SECTION 1. Section 151.051(b), Tax Code, is amended to read as follows:

(b) The sales tax rate is 5.25 [~~6-1/4~~] percent of the sales price of the taxable item sold.

SECTION 2. Effective October 1, 2025, Section 151.051(b), Tax Code, is amended to read as follows:

(b) The sales tax rate is 6-1/4 percent of the sales price of the taxable item sold.

SECTION 3. (a) The change in law made by Section 1 of this Act does not affect tax liability accruing before October 1, 2023. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

(b) The change in law made by Section 2 of this Act does not affect tax liability accruing before October 1, 2025. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

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1 SECTION 4. Except as otherwise provided by this Act, this
2 Act takes effect October 1, 2023.