

1-1 By: Huffman, et al. S.B. No. 379
 1-2 (In the Senate - Filed January 11, 2023; February 15, 2023,
 1-3 read first time and referred to Committee on Finance; May 10, 2023,
 1-4 reported adversely, with favorable Committee Substitute by the
 1-5 following vote: Yeas 13, Nays 0; May 10, 2023, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14			X	
1-15			X	
1-16			X	
1-17			X	
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			
1-24	X			

1-25 COMMITTEE SUBSTITUTE FOR S.B. No. 379 By: Huffman

1-26 A BILL TO BE ENTITLED
 1-27 AN ACT

1-28 relating to an exemption from sales and use taxes for certain family
 1-29 care items.

1-30 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-31 SECTION 1. Section [151.313](#), Tax Code, is amended by
 1-32 amending Subsection (a) and adding Subsections (g), (h), and (i) to
 1-33 read as follows:

1-34 (a) The following items are exempted from the taxes imposed
 1-35 by this chapter:

1-36 (1) a drug or medicine, other than insulin, if
 1-37 prescribed or dispensed for a human or animal by a licensed
 1-38 practitioner of the healing arts;

1-39 (2) insulin;

1-40 (3) a drug or medicine that is required to be labeled
 1-41 with a "Drug Facts" panel in accordance with regulations of the
 1-42 federal Food and Drug Administration, without regard to whether it
 1-43 is prescribed or dispensed by a licensed practitioner of the
 1-44 healing arts;

1-45 (4) a hypodermic syringe or needle;

1-46 (5) a brace; hearing aid or audio loop; orthopedic,
 1-47 dental, or prosthetic device; ileostomy, colostomy, or ileal
 1-48 bladder appliance; or supplies or replacement parts for the listed
 1-49 items;

1-50 (6) a therapeutic appliance, device, and any related
 1-51 supplies specifically designed for those products, if dispensed or
 1-52 prescribed by a licensed practitioner of the healing arts, when
 1-53 those items are purchased and used by an individual for whom the
 1-54 items listed in this subdivision were dispensed or prescribed;

1-55 (7) a corrective lens and necessary and related
 1-56 supplies, if dispensed or prescribed by an ophthalmologist or
 1-57 optometrist;

1-58 (8) specialized printing or signalling equipment used
 1-59 by a person who is ~~the~~ deaf for the purpose of enabling the person
 1-60 ~~the deaf~~ to communicate through the use of an ordinary telephone

2-1 and all materials, paper, and printing ribbons used in that
 2-2 equipment;
 2-3 (9) a braille wristwatch, braille writer, braille
 2-4 paper and braille electronic equipment that connects to computer
 2-5 equipment, and the necessary adaptive devices and adaptive computer
 2-6 software;
 2-7 (10) each of the following items if purchased for use
 2-8 by a person who is [the] blind to enable the person [them] to
 2-9 function more independently: a slate and stylus, print enlarger,
 2-10 light probe, magnifier, white cane, talking clock, large print
 2-11 terminal, talking terminal, or harness for a guide dog;
 2-12 (11) hospital beds;
 2-13 (12) blood glucose monitoring test strips;
 2-14 (13) an adjustable eating utensil used to facilitate
 2-15 independent eating if purchased for use by a person, including a
 2-16 person who is elderly, has a physical disability [~~or physically~~
 2-17 ~~disabled~~], has had a stroke, or is a burn victim, who does not have
 2-18 full use or control of the person's hands or arms;
 2-19 (14) subject to Subsection (d), a dietary supplement;
 2-20 [~~and~~]
 2-21 (15) intravenous systems, supplies, and replacement
 2-22 parts designed or intended to be used in the diagnosis or treatment
 2-23 of humans;
 2-24 (16) a wound care dressing;
 2-25 (17) an adult or a children's diaper; and
 2-26 (18) a baby wipe.
 2-27 (g) A product is a wound care dressing for purposes of this
 2-28 section if the product is used to prevent bacterial contamination
 2-29 of a wound by absorbing wound drainage, protecting healing tissue,
 2-30 or maintaining a moist or dry wound environment. The term includes
 2-31 individual sterile adhesive bandages, sterile rolls or pads of
 2-32 gauze, and surgical and medical tape used to secure a wound care
 2-33 dressing to a patient. The term does not include general purpose
 2-34 absorption items, such as cotton balls, cotton swabs, or tissues,
 2-35 or appliances or devices used to drain bodily fluids or irrigate
 2-36 body cavities, such as drains, suction catheters, or irrigation
 2-37 systems.
 2-38 (h) A product is:
 2-39 (1) a diaper for purposes of this section if the
 2-40 product is an absorbent garment worn by humans who are incapable of,
 2-41 or have difficulty, controlling their bladder or bowel movements;
 2-42 (2) an adult diaper for purposes of this section if the
 2-43 product is a diaper other than a children's diaper; and
 2-44 (3) a children's diaper for purposes of this section if
 2-45 the product is a diaper marketed to be worn by children.
 2-46 (i) A product is a baby wipe for purposes of this section if
 2-47 the product is a moistened and disposable tissue or towel intended
 2-48 for cleansing the skin of a young child.
 2-49 SECTION 2. Subchapter H, Chapter 151, Tax Code, is amended
 2-50 by adding Sections 151.3132, 151.3133, 151.3134, and 151.3135 to
 2-51 read as follows:
 2-52 Sec. 151.3132. FEMININE HYGIENE PRODUCTS. (a) In this
 2-53 section, "feminine hygiene product" means a tampon, sanitary
 2-54 napkin, menstrual cup, menstrual sponge, menstrual pad, or other
 2-55 similar tangible personal property sold for the principal purpose
 2-56 of feminine hygiene in connection with the menstrual cycle or
 2-57 postpartum care.
 2-58 (b) The sale, storage, use, or other consumption of a
 2-59 feminine hygiene product is exempted from the taxes imposed by this
 2-60 chapter.
 2-61 Sec. 151.3133. MATERNITY CLOTHING. (a) In this section,
 2-62 "maternity clothing" means clothing labeled for a woman to wear
 2-63 during pregnancy that is designed to accommodate the changes in
 2-64 body size and shape that occur as a result of a pregnancy or to
 2-65 facilitate breastfeeding. The term includes a nursing bra or
 2-66 nursing pad.
 2-67 (b) The sale, storage, use, or other consumption of an
 2-68 article of maternity clothing is exempted from the taxes imposed by
 2-69 this chapter.

3-1 Sec. 151.3134. BREAST MILK PUMPING PRODUCTS. (a) In this
3-2 section:

3-3 (1) "Breast milk pumping product" means a breast pump,
3-4 a breast milk storage bag or other container designed to store
3-5 pumped breast milk, or a pumping bra.

3-6 (2) "Breast pump" means an electrically or manually
3-7 controlled device designed or marketed to be used to express milk
3-8 from a human breast during lactation, including accessories
3-9 necessary for use of the device such as flanges and tubing. The
3-10 term includes any battery, AC adapter, or other power supply unit
3-11 packaged and sold with the device to power the device.

3-12 (b) The sale, storage, use, or other consumption of a breast
3-13 milk pumping product is exempted from the taxes imposed by this
3-14 chapter.

3-15 Sec. 151.3135. BABY BOTTLES. (a) In this section, "baby
3-16 bottle" means a bottle fitted with a nipple for giving milk and
3-17 other drinks to a young child.

3-18 (b) The sale, storage, use, or other consumption of a baby
3-19 bottle is exempted from the taxes imposed by this chapter.

3-20 SECTION 3. The changes in law made by this Act do not affect
3-21 tax liability accruing before the effective date of this Act. That
3-22 liability continues in effect as if this Act had not been enacted,
3-23 and the former law is continued in effect for the collection of
3-24 taxes due and for civil and criminal enforcement of the liability
3-25 for those taxes.

3-26 SECTION 4. This Act takes effect September 1, 2023.

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