

By: West, et al.
(Shine, Thierry)

S.B. No. 1000

A BILL TO BE ENTITLED

AN ACT

relating to a temporary exemption from sales and use taxes for certain clothing and footwear.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3265 to read as follows:

Sec. 151.3265. CLOTHING AND FOOTWEAR FOR LIMITED PERIOD; TEMPORARY EXEMPTION. (a) The sale of an article of clothing or footwear to which Section 151.326 applies is exempted from the taxes imposed by this chapter if:

(1) the sales price of the article is less than \$200;
and

(2) the sale takes place during the period beginning at 12:01 a.m. Friday, October 13, 2023, and ending at 11:59 p.m. Sunday, October 15, 2023.

(b) This section expires October 31, 2023.

SECTION 2. The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. 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.

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as

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1 provided by Section 39, Article III, Texas Constitution. If this
2 Act does not receive the vote necessary for immediate effect, this
3 Act takes effect September 1, 2023.