

By: West

S.B. No. 1000

A BILL TO BE ENTITLED

AN ACT

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relating to decreasing the state sales and use tax rate.

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 5.75 [~~6-1/4~~] percent of the sales price of the taxable item sold.

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 the 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 October 1, 2023.