

By: Martinez Fischer

H.B. No. 1251

A BILL TO BE ENTITLED

1 AN ACT
2 relating to an exemption from sales and use taxes for certain
3 educational materials.

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

5 SECTION 1. Section 151.327, Tax Code, is amended by
6 amending Section 151.327, Subsection (a), and adding Subsection
7 (a)(3) to read as follows:

8 Sec. 151.327. SCHOOL SUPPLIES, EDUCATIONAL MATERIALS, AND
9 SCHOOL BACKPACKS [~~BEFORE START OF SCHOOL.~~] (a) In this section:

10 (1) "Backpack" means a messenger bag, book bag, or a
11 pack with straps that a person wears on the person's back, including
12 a backpack with wheels if the backpack can also be worn on the back.
13 The term does not include an item that is commonly considered
14 luggage, a briefcase, an athletic bag, a duffle bag, a gym bag, a
15 computer bag, a purse, or a framed backpack.

16 (2) "Educational materials" include tools necessary
17 for in-class learning, such as textbooks and school computers. The
18 term does not include personal-use technology, such as laptops.

19 (3) [~~(2)~~] "School supply" has the meaning assigned by
20 the Streamlined Sales and Use Tax Agreement adopted November 12,
21 2002, including all amendments made to the agreement on or before
22 December 14, 2006.

23 (a-1) The sale or storage, use, or other consumption of a
24 school supply, educational material, or a school backpack is

1 exempted from the taxes imposed by this chapter if the school
2 supply, educational material, or backpack is purchased:

3 (1) for use by a student in a public or private
4 elementary or secondary school or institute of higher education;

5 ~~(2) during the period described by Section~~
6 ~~151.326(a)(2), and~~

7 (2) [~~(3)~~] for a sales price of less than \$100
8 concerning school supplies and textbooks and a sales price of less
9 than \$175 concerning school computers.

10 (b) A retailer is not required to obtain an exemption
11 certificate stating that school supplies, educational materials,
12 or school backpacks are purchased for use by students in a public or
13 private elementary or secondary school or institute of higher
14 education unless the school supplies, educational materials, or
15 backpacks are purchased in a quantity that indicates that the
16 school supplies, educational materials, or backpacks are not
17 purchased for use by students in a public or private elementary or
18 secondary school or institute of higher education.

19 SECTION 2. This Act takes effect September 1, 2025.