

By: Martinez Fischer

H.B. No. 1252

A BILL TO BE ENTITLED

1 AN ACT

2 relating to an exemption from sales and use taxes for purchases up  
3 to a certain amount.

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

5 SECTION 1. Section 151.051, Tax Code, is amended by adding  
6 Subsection (c) to read as follows:

7 Sec. 151.051. SALES TAX IMPOSED. (a) A tax is imposed on  
8 each sale of a taxable item in this state.

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

11 (c) For any purchase of 100 dollars or more, the first 100  
12 dollars is exempt from the sales tax outlined above.

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