

By: Hull

H.B. No. 1587

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the sales tax exemption period for clothing, footwear,
3 and certain school-related items.

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

5 SECTION 1. Section 151.326(a), Tax Code, is amended to read
6 as follows:

7 (a) The sale of an article of clothing or footwear designed
8 to be worn on or about the human body is exempted from the taxes
9 imposed by this chapter if:

10 (1) the sales price of the article is less than \$100;
11 and

12 (2) the sale takes place during a period beginning at
13 12:01 a.m. on the first Friday in August [~~before the 15th day~~
14 ~~preceding the uniform date prescribed by Section 25.0811(a),~~
15 ~~Education Code, without regard to any exception authorized by that~~
16 ~~section, before which a school district may not begin instruction~~
17 ~~for the school year,~~] and ending at 12 midnight on the following
18 Sunday.

19 SECTION 2. The change in law made by this Act does not
20 affect tax liability accruing before the effective date of this
21 Act. That liability continues in effect as if this Act had not been
22 enacted, and the former law is continued in effect for the
23 collection of taxes due and for civil and criminal enforcement of
24 the liability for those taxes.

1 SECTION 3. This Act takes effect September 1, 2025.