

By: Chavez

H.B. No. 108

A BILL TO BE ENTITLED

AN ACT

relating to a refund of the sales tax on certain equipment purchased by peace officers, members of fire departments, and EMS personnel.

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

SECTION 1. Subchapter I, Chapter 151, Tax Code, is amended by adding Section 151.433 to read as follows:

Sec. 151.433. SALES TAX REFUND FOR CERTAIN POLICE, FIRE-FIGHTING, AND EMS EQUIPMENT. (a) In this section:

(1) "Member of a fire department" means a member of a fire department who is a volunteer firefighter or whose position is included within the meaning of "fire protection personnel" assigned by Section 419.021, Government Code.

(2) "Equipment" includes ammunition, footwear, protective clothing, and a uniform or weapon.

(3) "Peace officer" has the meaning assigned by Article 2.12, Code of Criminal Procedure.

(b) A person who is a licensed peace officer, a member of a fire department, or certified under Chapter 773, Health and Safety Code, to provide emergency medical services is eligible to receive a refund of the taxes imposed by this chapter on the purchase of equipment if:

(1) the equipment is necessary for performing the person's duties as a peace officer, member of a fire department, or provider of emergency medical services; and

1 (2) the purchase is approved by the department or
2 other authority that supervises the person's duties.

3 (c) An eligible person must apply to the comptroller for a
4 sales tax refund under this section. The total amount of refund
5 that an eligible person may apply for in a state fiscal year may not
6 exceed \$62.50.

7 SECTION 2. This Act takes effect September 1, 2003, and
8 applies only to a purchase of equipment as provided by Section
9 151.433, Tax Code, as added by this Act, that occurs on or after
10 that date. A purchase of equipment that occurs before the effective
11 date of this Act is governed by the law applicable to the purchase
12 immediately before that date, and that law is continued in effect
13 for that purpose.