

By: Dutton

H.B. No. 376

A BILL TO BE ENTITLED

AN ACT

1
2 relating to a requirement that retail grocers post a sign listing
3 items that are exempt from the sales and use tax.

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

5 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
6 by adding Section 151.3015 to read as follows:

7 Sec. 151.3015. REQUIREMENT FOR SIGN LISTING EXEMPTIONS.

8 (a) In this section, "retail grocer" has the meaning assigned by
9 Section 151.414.

10 (b) Each retail grocer shall post a sign in a location that
11 is conspicuous to all employees and customers that lists relevant
12 items that are exempt from the taxes imposed by this chapter.

13 (c) The comptroller by rule shall prescribe the design and
14 size of the sign and the relevant items that must be listed on the
15 sign. The comptroller shall determine which items are relevant for
16 listing based on whether the item is usually sold by retail grocers.

17 (d) The comptroller shall review the sign each biennium to
18 determine if the listings require amendment.

19 (e) The comptroller shall provide the sign to retail grocers
20 at a reasonable charge.

21 SECTION 2. This Act takes effect September 1, 2003. Each
22 retail grocer shall post the sign required by Section 151.3015, Tax
23 Code, as added by this Act, not later than January 1, 2004.