

By: Campbell

H.B. No. 633

A BILL TO BE ENTITLED

AN ACT

relating to the application of the sales tax to certain clothes-washing machines.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.356 to read as follows:

Sec. 151.356. CERTAIN CLOTHES-WASHING MACHINES. (a) In this section, "water consumption factor" has the meaning assigned by 10 C.F.R. Part 430, Subpart B, Appendix J, as that appendix existed on September 1, 2002.

(b) This section applies to only a residential or commercial clothes-washing machine with a capacity of:

(1) less than 3.5 cubic feet, if it is a front-loading machine; or

(2) more than 1.6 cubic feet but less than 3.5 cubic feet, if it is a top-loading machine.

(c) The sale of a clothes-washing machine is exempted from the taxes imposed by this chapter if the machine has a water consumption factor of 9.5 or less and meets standards for efficiency adopted by the comptroller.

(d) The comptroller shall adopt efficiency standards for a clothes-washing machine under this section in cooperation with the Texas Commission on Environmental Quality. The standards must:

(1) promote the efficient use of water by the machine;

1 and

2 (2) incorporate, to the extent appropriate and
3 practical, standards for clothes-washing machines established by
4 the United States Department of Energy and the United States
5 Environmental Protection Agency.

6 (e) This section expires December 31, 2006.

7 SECTION 2. (a) This Act takes effect October 1, 2003.

8 (b) The change in law made by this Act does not affect taxes
9 imposed before the effective date of this Act, and the law in effect
10 before the effective date of this Act is continued in effect for the
11 purposes of the liability for and collection of those taxes.