

Amend CSHB 3 (Senate committee printing) by adding the following appropriately numbered SECTIONS to PART A, ARTICLE 3 of the bill and renumbering subsequent SECTIONS of that PART accordingly:

SECTION 3A.____. Section 151.326(a), Tax Code, is amended to read as follows:

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

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

(2) the sale takes place during:

(A) a period beginning at 12:01 a.m. on the first Friday in August and ending at 12 midnight on the following Sunday; or

(B) a period beginning at 12:01 a.m. on the first Friday in December and ending at 12 midnight on the following Sunday.

SECTION 3A.____. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.327 to read as follows:

Sec. 151.327. SCHOOL SUPPLIES BEFORE START OF SCHOOL. (a) The sale or storage, use, or other consumption of a school supply, including a backpack, is exempted from the taxes imposed by this chapter if the school supply is purchased:

(1) for use by a student in a class in a public or private elementary or secondary school;

(2) during a period described by Section 151.326(a)(2); and

(3) for a sales price of less than \$100 per item.

(b) The comptroller shall adopt rules specifying the school supplies that are exempt from taxation under this section.

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