

Amend CSHB 3 as follows:

(1) On page 38, between lines 4 and 5, insert "(20) elective cosmetic procedures".

(2) In Article 3, Part A, add the following appropriately numbered sections and renumber the remaining sections accordingly:

SECTION 3A. _____. Chapter 151, Tax Code, is amended by adding Section 151.0037 and 151.327 to read as follows:

Section 151.0037. In this section, "elective cosmetic procedures" means:

(1) A cosmetic medical procedure" means any medical procedure performed on a individual which is directed at improving the procedure subject's appearance and which does not meaningfully promote the proper function of the body or prevent or treat illness or disease. "Cosmetic medical procedure" includes but is not limited to cosmetic surgery, hair transplants, cosmetic injections, cosmetic soft tissue fillers, dermabrasion and chemical peel, laser hair removal, laser skin resurfacing, laser treatment of leg veins, sclerotherapy, and cosmetic dentistry. "Cosmetic medical procedure" does not include reconstructive surgery or dentistry;

(2) This section does not apply to reconstructive surgery or dentistry which includes any surgery or dentistry performed on abnormal structures caused by or related to congenital defects, developmental abnormalities, injury, trauma, infection, tumors or disease, including procedures to improve function or give a more normal appearance.

Sec. 151.327. SCHOOL SUPPLIES, TEXTBOOKS, BOOKS, AND OTHER INSTRUCTIONAL MATERIALS BEFORE START OF SCHOOL. (a) The sale or storage, use, or other consumption of a school supply, including textbooks, books, and other instructional materials, 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 the period described by Section 151.326 (a)

(2) ; and

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

(b) For purposes of this exemption, "school supply" means:

(1) crayons;

(2) scissors;

(3) glue, paste, and glue sticks;

(4) pencils;

(5) pens;

(6) erasers;

(7) rulers;

(8) markers;

(9) highlighters;

(10) paper, including loose-leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper;

(11) writing tablets;

(12) spiral notebooks;

(13) bound composition notebooks;

(14) pocket folders;

(15) plastic folders;

(16) expandable portfolios;

(17) manila folders;

(18) three-ring binders that are three inches or less in capacity;

(19) backpacks and zipper pencil bags;

(20) school supply boxes;

(21) clipboards;

(22) index cards;

(23) index card boxes;

(24) calculators;

(25) protractors;

(26) compasses;

(27) music notebooks;

(28) sketch or drawing pads;

(29) paintbrushes;

(30) watercolors;

(31) acrylic, tempera, or oil paints;

- (32) tape, including masking tape and Scotch tape;
- (33) clay and glazes;
- (34) pencil sharpeners;
- (35) thesauruses; and
- (36) dictionaries.

(c) A retailer is not required to obtain an exemption certificate stating that the school supplies are purchased for use by a student in a class in a public or private elementary or secondary school unless the supplies are purchased in a quantity that indicates that the supplies are not purchased for use by a student in a class in a public or private elementary or secondary school.

SECTION 3A. Section 151.351, Tax Code, is repealed.