

By: Pena

H.B. No. 257

A BILL TO BE ENTITLED

AN ACT

relating to exempting textbooks for university and college courses from the sales tax.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3211 to read as follows:

Sec. 151.3211. TEXTBOOKS FOR UNIVERSITY AND COLLEGE COURSES. (a) The sale of a book is exempted from the taxes imposed by this chapter if the book is:

(1) written, designed, and produced for educational, instructional, or pedagogical purposes;

(2) bought by a full-time or part-time student enrolled at an institution of higher education as defined by Section 61.003, Education Code, or a private or independent college or university that is located in this state and that is accredited by a recognized accrediting agency under Section 61.003, Education Code; and

(3) required for a course at the institution of higher education or the private or independent college or university.

(b) A person may establish that the person is a full-time or part-time student by presenting a valid student identification card.

SECTION 2. The change in law made by this Act does not affect taxes imposed before the effective date of this Act, and the

1 law in effect before the effective date of this Act is continued in
2 effect for purposes of the liability for and collection of those
3 taxes.

4 SECTION 3. This Act takes effect July 1, 2005, if it
5 receives a vote of two-thirds of all the members elected to each
6 house, as provided by Section 39, Article III, Texas Constitution.
7 If this Act does not receive the vote necessary for effect on that
8 date, this Act takes effect October 1, 2005.