

1-1 By: Zaffirini S.B. No. 222
1-2 (In the Senate - Filed January 21, 2005; February 3, 2005,
1-3 read first time and referred to Committee on Finance; May 16, 2005,
1-4 reported adversely, with favorable Committee Substitute by the
1-5 following vote: Yeas 13, Nays 1; May 16, 2005, sent to printer.)

1-6 COMMITTEE SUBSTITUTE FOR S.B. No. 222 By: Zaffirini

1-7 A BILL TO BE ENTITLED
1-8 AN ACT

1-9 relating to exempting books purchased by university and college
1-10 students from the sales tax for a limited period.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
1-13 by adding Section 151.3211 to read as follows:

1-14 Sec. 151.3211. BOOKS PURCHASED BY UNIVERSITY AND COLLEGE
1-15 STUDENTS FOR LIMITED PERIOD. (a) The sale of a book is exempted
1-16 from the taxes imposed by this chapter if:

1-17 (1) the book is bought by a full-time or part-time
1-18 student enrolled at an institution of higher education as defined
1-19 by Section 61.003, Education Code, or a private or independent
1-20 college or university that is located in this state and that is
1-21 accredited by a recognized accrediting agency under Section 61.003,
1-22 Education Code; and

1-23 (2) the sale takes place during a period:

1-24 (A) beginning at 12:01 a.m. on the second Friday
1-25 in August and ending at 12 midnight on the second following Sunday;
1-26 or

1-27 (B) beginning at 12:01 a.m. on the second Friday
1-28 in January and ending at 12 midnight on the second following Sunday.

1-29 (b) A person may establish that the person is a full-time or
1-30 part-time student by presenting a valid student identification
1-31 card.

1-32 SECTION 2. The change in law made by this Act does not
1-33 affect taxes imposed before the effective date of this Act, and the
1-34 law in effect before the effective date of this Act is continued in
1-35 effect for purposes of the liability for and collection of those
1-36 taxes.

1-37 SECTION 3. This Act takes effect July 1, 2005, if it
1-38 receives a vote of two-thirds of all the members elected to each
1-39 house, as provided by Section 39, Article III, Texas Constitution.
1-40 If this Act does not receive the vote necessary for effect on that
1-41 date, this Act takes effect October 1, 2005.

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