

By: Van de Putte

S.B. No. 1460

A BILL TO BE ENTITLED

1 AN ACT

2 relating to a refund of sales and use tax paid by first responders
3 for the purchase of certain equipment.

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

5 SECTION 1. Subchapter I, Chapter 151, Tax Code, is amended
6 by adding Section 151.433 to read as follows:

7 Sec. 151.433. STATE SALES AND USE TAX REFUND FOR FIRST
8 RESPONDERS. (a) In this section:

9 (1) "Employer" means the law enforcement agency, fire
10 department, or other political subdivision or entity that employs a
11 first responder or the volunteer fire department that supervises a
12 volunteer firefighter.

13 (2) "Equipment" includes protective clothing,
14 uniforms, footwear, ammunition, and weapons.

15 (3) "First responder" means:

16 (A) an emergency medical services provider
17 licensed under Chapter 773, Health and Safety Code;

18 (B) a firefighter, including a volunteer
19 firefighter and fire protection personnel as that term is defined
20 under Section 419.021, Government Code; or

21 (C) a peace officer commissioned by the state or
22 a political subdivision of the state and listed or described under
23 Article 2.12, Code of Criminal Procedure, or other law.

24 (b) A person who is a first responder may apply for and be

1 granted a refund of any state sales and use tax paid by the person to
2 a vendor for the purchase of equipment approved by the person's
3 employer in relation to the performance of the person's duties as a
4 first responder.

5 (c) To be eligible for a refund under this section, a
6 person's application to the comptroller must include a statement by
7 the person's employer certifying to the comptroller that:

8 (1) the person is a first responder; and

9 (2) the purchase was approved by the employer in
10 relation to the performance of the person's duties as a first
11 responder.

12 (d) The total amount of a refund during each state fiscal
13 year that an eligible person may apply for and be granted under this
14 section may not exceed the amount of any state sales tax paid on
15 \$1,000 worth of equipment described by this section.

16 SECTION 2. This Act takes effect September 1, 2005.