

By: Williams

S.B. No. 1483

A BILL TO BE ENTITLED

1 AN ACT

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

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

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

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

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

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

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

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

23 SECTION 2. The change in law made by this Act does not
24 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.