

Amend HB 3314 to add new Section __ as follows:

SECTION __. Section 151.326, Tax Code, is amended as follows:

Section 151.326. Clothing and Footwear for Limited Period.

(a) The sale of an article of clothing or footwear designed to be worn on or about the human body is exempted from the taxes imposed by this chapter if:

(1) the sales price of the article is less than \$100, and

(2) the sale takes place during a period beginning at 12:01 a.m. on the ~~first~~ third Friday in August and ending at 12 midnight on the following Sunday.

(b) This section does not apply to:

(1) Any special clothing or footwear that is primarily designed for athletic activity or protective use and that is not normally worn except when used for the athletic activity or protective use it is for which it is designed;

(2) accessories, including jewelry, handbags, luggage, umbrellas, wallets, watches, and similar items carried on or about the human body, without regard to whether worn on the body in a manner characteristic of clothing; and

(3) the rental of clothing or footwear.

(c) The sale of a school backpack made for a sales price less than \$100 during the period described in this Section is exempted from the taxes imposed by this chapter if the backpack is purchased for use by a student in a public or private elementary or secondary school. A retailer is not required to obtain an exemption certificate stating that school backpacks are purchased for use by students in a public or private elementary or secondary school unless the backpacks are purchased in a quantity that indicates that the backpacks are not purchased for use by students in a public or private elementary or secondary school.

(d) This section takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect of this section, this section shall take effect on the effective date

provided for in this Act.