

Amend **HB 3319**, is amended as follows:

In Section 6, page 3, between 3-55 and 3-56, add the following new paragraph to Section 151.326, Tax Code, as follows:

(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.