

By: Hamilton

H.B. No. 324

A BILL TO BE ENTITLED

1 AN ACT

2 relating to exempting sales of certain hurricane preparation
3 supplies in certain counties from the sales tax for a limited
4 period.

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

6 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
7 by adding Section 151.356 to read as follows:

8 Sec. 151.356. HURRICANE PREPARATION SUPPLIES IN CERTAIN
9 COUNTIES FOR LIMITED PERIOD. (a) The sale of a hurricane
10 preparation item is exempted from the taxes imposed by this chapter
11 if the sale takes place within the boundaries of a first tier
12 coastal county or second tier coastal county during a period
13 beginning at 12:01 a.m. on May 21 and ending at 12 midnight on June
14 1.

15 (b) For purposes of this section:

16 (1) "First tier coastal county" and "second tier
17 coastal county" have the meanings assigned those terms by Section
18 2210.003, Insurance Code.

19 (2) "Hurricane preparation item" means:

20 (A) a hard-sided or soft-sided reusable ice pack,
21 the sales price of which does not exceed \$10;

22 (B) a portable, self-powered light source, the
23 sales price of which does not exceed \$20;

24 (C) a portable, self-powered radio, including a

1 two-way radio or weatherband radio, the sales price of which does
2 not exceed \$50;

3 (D) a tarpaulin or other flexible waterproof
4 sheeting, the sales price of which does not exceed \$50;

5 (E) a ground anchor system or tie-down kit, the
6 sales price of which does not exceed \$50;

7 (F) a gasoline or diesel fuel tank, the sales
8 price of which does not exceed \$25;

9 (G) a package containing one or more AAA, AA, C,
10 or D cell or 6- or 9-volt batteries, other than an automobile or
11 boat battery, the sales price of which does not exceed \$30;

12 (H) a nonelectric food storage cooler, the sales
13 price of which does not exceed \$30;

14 (I) a cellular telephone battery, the sales price
15 of which does not exceed \$60;

16 (J) a cellular telephone battery charger, the
17 sales price of which does not exceed \$40;

18 (K) a carbon monoxide detector, the sales price
19 of which does not exceed \$75;

20 (L) a storm shutter device, the sales price of
21 which does not exceed \$200;

22 (M) a portable generator used to provide light or
23 communications or to preserve food during a power outage, the sales
24 price of which does not exceed \$1,000; or

25 (N) a product, the sales price of which does not
26 exceed \$75, consisting only of:

27 (i) two or more of the items listed in

1 Paragraphs (A)-(M); or

2 (ii) two or more of the items listed in
3 Paragraphs (A)-(M) and one or more other items, each of which is
4 exempted by another law from the taxes imposed by this chapter.

5 (3) "Storm shutter device" means a material or product
6 that is manufactured, rated, and marketed specifically to prevent
7 damage to a window from a storm.

8 SECTION 2. The change in law made by this Act does not
9 affect taxes imposed before the effective date of this Act, and the
10 law in effect before the effective date of this Act is continued in
11 effect for purposes of the liability for and collection of those
12 taxes.

13 SECTION 3. This Act takes effect September 1, 2007.