

By: Burnam

H.B. No. 1000

Substitute the following for H.B. No. 1000:

By: Keffer

C.S.H.B. No. 1000

A BILL TO BE ENTITLED

AN ACT

relating to exemptions from the sales tax for certain energy efficient products for a limited period.

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

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.333 to read as follows:

Sec. 151.333. ENERGY EFFICIENT PRODUCTS. (a) In this section, "energy efficient product" means a product that has been designated as an Energy Star qualified product under the Energy Star program jointly operated by the United States Environmental Protection Agency and the United States Department of Energy.

(b) This section applies only to the following energy efficient products:

(1) a ductless air conditioner;

(2) a split system ducted residential air conditioning system with a seasonal energy efficiency ratio (SEER) at least two points higher than that required by federal law;

(3) a clothes washer;

(4) a ceiling fan;

(5) a dehumidifier;

(6) a dishwasher;

(7) a compact fluorescent lightbulb;

(8) a programmable thermostat; and

(9) a refrigerator the sales price of which does not

1 exceed:

2 (A) in 2007, \$2,000;

3 (B) in 2008, \$2,100;

4 (C) in 2009, \$2,200;

5 (D) in 2010, \$2,300;

6 (E) in 2011, \$2,400;

7 (F) in 2012, \$2,500;

8 (G) in 2013, \$2,600;

9 (H) in 2014, \$2,700;

10 (I) in 2015, \$2,800;

11 (J) in 2016, \$2,900; and

12 (K) in and after 2017, \$3,000.

13 (c) The sale of an energy efficient product to which this
14 section applies is exempted from the taxes imposed by this chapter
15 if:

16 (1) the product is purchased for noncommercial home or
17 personal use; and

18 (2) the sale takes place during:

19 (A) a period beginning at 12:01 a.m. on the
20 Saturday preceding the last Monday in May (Memorial Day) and ending
21 at 11:59 p.m. on the last Monday in May; or

22 (B) a period around July 4, as follows:

23 (i) if July 4 occurs on a Saturday, a period
24 beginning at 12:01 a.m. on the previous Friday and ending at 11:59
25 p.m. on the following Sunday;

26 (ii) if July 4 occurs on a Sunday, a period
27 beginning at 12:01 a.m. on the previous Saturday and ending at 11:59

1 p.m. on the following Monday;

2 (iii) if July 4 occurs on a Monday or
3 Tuesday, a period beginning at 12:01 a.m. on the previous Saturday
4 and ending at 11:59 p.m. on July 4; or

5 (iv) if July 4 occurs on a Wednesday,
6 Thursday, or Friday, a period beginning at 12:01 a.m. on July 4 and
7 ending at 11:59 p.m. on the following Sunday.

8 (d) A retailer is not required to obtain an exemption
9 certificate stating that an energy efficient product to which this
10 section applies is purchased for noncommercial home or personal use
11 unless more than two items of the product are purchased at the same
12 time.

13 SECTION 2. The change in law made by this Act does not
14 affect taxes imposed before the effective date of this Act, and the
15 law in effect before the effective date of this Act is continued in
16 effect for purposes of the liability for and collection of those
17 taxes.

18 SECTION 3. This Act takes effect July 1, 2007, if it
19 receives a vote of two-thirds of all the members elected to each
20 house, as provided by Section 39, Article III, Texas Constitution.
21 If this Act does not receive the vote necessary for effect on that
22 date, this Act takes effect October 1, 2007.