

By: Pena

H.B. No. 3062

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

(1) the book is:

(A) written, designed, and produced for educational, instructional, or pedagogical purposes; and

(B) bought by a full-time or part-time student for a course for which the student is currently enrolled at an institution of higher education as defined by Section 61.003, Education Code, or a private or independent college or university that is located in this state and that is accredited by a recognized accrediting agency under Section 61.003, Education Code; and

(2) the sale takes place during a period:

(A) beginning at 12:01 a.m. on the third Monday in August and ending at 11:59 p.m. on the second following Monday; or

(B) beginning at 12:01 a.m. on the third Monday in January and ending at 11:59 p.m. on the second following Monday.

1 (b) A person may establish that the person is a full-time or
2 part-time student by presenting a valid student identification
3 card.

4 (c) A person may establish that the book that is bought is
5 for a course for which the person is currently enrolled by
6 presenting:

7 (1) a current class schedule indicating the classes in
8 which the person is enrolled; and

9 (2) a current course syllabus or other form from the
10 institution of higher education or college that identifies the book
11 as required for the class for which the person is enrolled unless
12 the seller of the book has access to a list of books produced by the
13 institution of higher education or college that identifies the book
14 as required for the class for which the person is enrolled.

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

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