

By: Zaffirini, et al.

S.B. No. 49

A BILL TO BE ENTITLED

AN ACT

relating to exempting books purchased by university and college students from the sales tax 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 151.3211 to read as follows:

Sec. 151.3211. BOOKS PURCHASED BY UNIVERSITY AND COLLEGE STUDENTS FOR LIMITED PERIOD. (a) The sale of a book is exempted from the taxes imposed by this chapter if:

(1) the book is bought by a full-time or part-time student 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 10-day period:

(A) beginning at 12:01 a.m. on the third Friday in August and ending at 12 midnight on the second Sunday following that date; or

(B) beginning at 12:01 a.m. on the second Friday in January and ending at 12 midnight on the second Sunday following that date.

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

1 card.

2 SECTION 2. The change in law made by this Act does not  
3 affect taxes imposed before the effective date of this Act, and the  
4 law in effect before the effective date of this Act is continued in  
5 effect for purposes of the liability for and collection of those  
6 taxes.

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