

1-1 By: Zaffirini, et al. S.B. No. 49
1-2 (In the Senate - Filed November 13, 2006; January 23, 2007,
1-3 read first time and referred to Committee on Finance; May 4, 2007,
1-4 reported adversely, with favorable Committee Substitute by the
1-5 following vote: Yeas 11, Nays 0; May 4, 2007, sent to printer.)

1-6 COMMITTEE SUBSTITUTE FOR S.B. No. 49 By: Zaffirini

1-7 A BILL TO BE ENTITLED
1-8 AN ACT

1-9 relating to exempting books purchased by university and college
1-10 students from the sales tax for a limited period.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
1-13 by adding Section 151.3211 to read as follows:

1-14 Sec. 151.3211. BOOKS PURCHASED BY UNIVERSITY AND COLLEGE
1-15 STUDENTS FOR LIMITED PERIOD. (a) The sale of a book is exempted
1-16 from the taxes imposed by this chapter if:

1-17 (1) the book is bought by a full-time or part-time
1-18 student enrolled at an institution of higher education as defined
1-19 by Section 61.003, Education Code, or a private or independent
1-20 college or university that is located in this state and that is
1-21 accredited by a recognized accrediting agency under Section 61.003,
1-22 Education Code; and

1-23 (2) the sale takes place during a 10-day period:

1-24 (A) beginning at 12:01 a.m. on the third Friday
1-25 in August and ending at 12 midnight on the second Sunday following
1-26 that date; or

1-27 (B) beginning at 12:01 a.m. on the second Friday
1-28 in January and ending at 12 midnight on the second Sunday following
1-29 that date.

1-30 (b) A person may establish that the person is a full-time or
1-31 part-time student by presenting a valid student identification
1-32 card.

1-33 SECTION 2. The change in law made by this Act does not
1-34 affect taxes imposed before the effective date of this Act, and the
1-35 law in effect before the effective date of this Act is continued in
1-36 effect for purposes of the liability for and collection of those
1-37 taxes.

1-38 SECTION 3. This Act takes effect July 1, 2007, if it
1-39 receives a vote of two-thirds of all the members elected to each
1-40 house, as provided by Section 39, Article III, Texas Constitution.
1-41 If this Act does not receive the vote necessary for effect on that
1-42 date, this Act takes effect October 1, 2007.

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