

By: Patrick, Dan, et al.

S.B. No. 1010

A BILL TO BE ENTITLED

AN ACT

relating to exempting sales of certain hurricane preparation and summer seasonal supplies 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 151.357 to read as follows:

Sec. 151.357. HURRICANE PREPARATION AND SUMMER SEASONAL SUPPLIES FOR LIMITED PERIOD. (a) The sale of a hurricane preparation or summer seasonal item is exempted from the taxes imposed by this chapter if the sale takes place within a period beginning at 12:01 a.m. on the first Friday in June and ending at 12 midnight on the following Sunday.

(b) For purposes of this section, "hurricane preparation or summer seasonal item" means:

(1) a generator;

(2) a wireless telephone;

(3) a battery charger for a wireless telephone battery;

(4) a flashlight;

(5) a lantern;

(6) a radio, the sales price of which does not exceed \$100;

(7) a tarpaulin;

(8) a first-aid kit;

- 1 (9) a battery or package of batteries;
2 (10) a gasoline can or other similar gasoline
3 container;
4 (11) a power tool, including a chain saw and any
5 battery-operated power tool;
6 (12) a cleaning supply;
7 (13) gloves;
8 (14) a shovel;
9 (15) a rake;
10 (16) a water filter;
11 (17) an outdoor, portable grill, the sales price of
12 which does not exceed \$100;
13 (18) charcoal;
14 (19) propane;
15 (20) a bathing suit, the sales price of which does not
16 exceed \$100;
17 (21) shorts, the sales price of which does not exceed
18 \$50;
19 (22) a short-sleeved shirt, the sales price of which
20 does not exceed \$50;
21 (23) an item of summertime seasonal clothing other
22 than a bathing suit, shorts, or a short-sleeved shirt;
23 (24) a swimming pool maintenance supply; or
24 (25) a swimming pool toy.

25 SECTION 2. The change in law made by this Act does not
26 affect taxes imposed before the effective date of this Act, and the
27 law in effect before the effective date of this Act is continued in

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1 effect for purposes of the liability for and collection of those
2 taxes.

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