

By: Branch

H.B. No. 57

A BILL TO BE ENTITLED

AN ACT

relating to exemptions from the sales tax for personal computers during 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 151.3261 to read as follows:

Sec. 151.3261. PERSONAL COMPUTERS PURCHASED FOR LIMITED PERIOD. (a) In this section, "personal computer" means a laptop, desktop, tower computer system, or other personal computer that contains a central processing unit, random access memory, a storage device, a display monitor, and a keyboard.

(b) Subject to Subsection (c), the sale of a personal computer is exempted from the taxes imposed by this chapter if:

(1) the sales price of the computer is less than \$1,000; and

(2) the sale takes place during the period described by Section 151.326(a)(2).

(c) The exemption provided by Subsection (b) is limited to one personal computer for each sales transaction.

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

1           SECTION 3. This Act takes effect July 1, 2009, if it  
2 receives a vote of two-thirds of all the members elected to each  
3 house, as provided by Section 39, Article III, Texas Constitution.  
4 If this Act does not receive the vote necessary for effect on that  
5 date, this Act takes effect October 1, 2009.